REPORT

ON THE

ADMINISTRATION

OF

THE LICENSE TAX

UNDER ACTS XI AND XXIX OF 1867,

IN THE

LOWER PROVINCES

For the Year 1867-68.

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Section I.—Preliminary.

1. The Statistics of the operation of the License Tax in the Lower Provinces, under Acts XXI and XXIX of 1867, are submitted in the following Tables :-

Appendix A.

2. *Table I.*—An abstract of the number of licenses issued ; amount of tax collected ; deductions made from official salaries ; penalties realized ; refunds granted ; total expenditure incurred ; number of appeals decided and of special notices issued ; and dates of completion of assessments and collections, respectively : the whole arranged by classes, under the two Schedules A. and B.

3. *Table II.*—Number of licenses issued and amount of Tax realized, under Schedules A. and B., arranged by classes for each district.

4. *Table III.*—Amount of deductions made from official salaries, penalties realized, and refunds granted ; number of appeals decided and of special notices issued ; under Schedules A. and B, arranged by classes for each district.

5. *Table IV.*—Details of expenditure incurred ; percentage of charges to collections of the tax ; and dates of completion of assessments and collections, respectively, in each district.

Appendix B.

6. Including Tables I. to VI., showing the further operations under the two Acts subsequent to 1867-68, or in the months from April to October 1868, according to classes.

Section II.—General.

7. An abstract is subjoined of financial results taken from the detailed Statements herewith submitted :—

Net collections after deducting refunds.	Charges.	Net revenue.	Percentage of charges on net collections.
Rupees.	Rupees.	Rupees.	Rupees.
15,18,105	1,95,068	13,23,037	12·8

8. The figures have been made to include operations which extended to the 31st October 1868, and show that, exclusive of deductions made from official salaries, a total net revenue of Rs. 13,23,037 has been credited to Government. The districts which have contributed most to this net revenue are Calcutta, Jessore, Monghyr, Dacca, and Nuddea.

Section III.—Assessments, and Number of Licenses Issued.

9. The following are the details under each class, Schedules A. and B., of the number of assessments made or licenses issued :—

Schedule A.

Class I	355
„ II	931
„ III	2,486
„ IV	14,311
„ V	25,095
„ VI	1,508,73
Schedule B.	49
Total	1,94,100

10. It is worthy of note, that out of 355 persons in all Bengal, assessed on profits of Rs. 25,000 and upwards, 190 are residents of Calcutta; and in the second class, with profits from Rs. 10,000 to 25,000, 522 live in Calcutta out of a total of 931. The Board look upon these figures as proving what was noticed in the working of the Income Tax, that the incidence of direct taxation in this country falls lightly and unequally on the rich, while the poorer classes pay to the extent contemplated by the law. This is still more apparent when it is borne in mind that the above figures as to persons assessed in the higher classes, represent only the original assessments, not the final ones. Of the 165 persons assessed in the first class in all Bengal, except Calcutta, it is apparent from the amounts refunded, that only 102 finally remained in that class; and similarly in the second class, it appears that out of 409 persons (excluding Calcutta) originally placed in the second class, 149 were afterwards removed from it, leaving only 260, to which may be added probably a large proportion of the

63 who were eliminated from the 1st class. As the returns do not discriminate between the refunds on account of supposed over-assessment, and on account of double assessment or assessment in two districts, the results worked out as above are only quite accurate as regards the 1st class, and for this reason the Board have not attempted to show final results under each class. The assessments under Schedule B. were confined to the districts of Calcutta, Cuttack, and Chumparun.

11. In several of the districts, the work of assessment was not satisfactorily carried through, and the following remarks have been recorded by the local Officers.

12. The Commissioner of the Burdwan Division is of opinion, with reference to the differences in the incidence of the tax upon every hundred souls in the several districts of the division, that Burdwan, Hooghly, and Howrah have been greatly under-assessed; and that the assessments in Beerbhoom would not have been so high had not the licenses issued after 31st October 1867 been granted at full, instead of half rates, to a greater extent than was done in the other districts.

13. In the Bhaugulpore Division, the assessments in Purneah are said to have been commenced later than in the other districts, owing to the Collector and Assessors having supposed that operations could be mainly based on the old Income Tax Registers. This proved, however, a mistake, and the work was much delayed. Further delay arose from the illness of the Assessor, whose place could not be readily filled; and the Collector doubts whether the assessments in the district were thoroughly made when the operations were closed. That he is right in this supposition, the Board have no doubt: the results in the Bhaugulpore District prove it. Of the two, Purneah contains more traders and bankers, and in all other respects is a richer district; but the collections in Bhaugulpore were far greater.

14. In the Cuttack Division, the assessments in Balasore were stated to be specially small, owing to the depression of trade consequent on the scarcity and on the cessation of the exportation of rice.

15. Among the districts of the Patna Division, Gya stands first, and Chumparun last. Tirhoot, which stood first on the list of Bengal Districts in respect to the Income Tax, has not maintained its position in the case of the License Tax; and this result, as noticed by the Commissioner of the Patna Division, is owing to the fact that the landholders, who are by law exempted from payment of the latter tax, contributed 75 per cent. of the Income Tax.

16. The Collector of Chumparun reports that the assessments in the Bettiah Sub-Division were not fully carried out, and that to some places the late Assessor never extended his operations at all, though in December 1867 another Officer was sent to complete the work.

17. In Singhbhoom, in the Chota Nagpore Division, few assessments were made, owing to the population being mainly agricultural, the entire Colehan being exempted on this account. The same explanation holds good as regards the smallness of the operations in Dinagepore, in the Rajshahye Division.

18. In the Dacca Division there was a want of success in completing assessments, which calls for more lengthy remark. It has been reported from Backergunge that no particular place in the district has remained unassessed, but that about 500 persons have escaped assessment, owing to insufficient agency, and the limited time left under the law for the work. In Mymensing, the Assessor did his work in a very unsatisfactory manner. Trusting too much to the old Income Tax Registers, he at first assessed many who had afterwards to be exempted, and allowed others who were liable to the tax to escape unassessed. Owing also to the fact that from the changes in the Office of Collector, three Officers had charge of this heavy district during the year, the strict supervision which was absolutely necessary was not employed. An additional Assessor was in the end transferred from Furreedpore to complete the work in Mymensing.

19. The Commissioner remarked generally that, although, under the theory of the law, persons liable to the tax were expected to come forward and apply to the Assessors for licenses, in practice the Assessors had to go from village to village, and door to door, to find out those liable to the tax; that the old Income Tax papers were of little use; and that, looking to the extent and population of each of his districts, he did not consider that more time was occupied in the work than was absolutely necessary.

20. A further explanation* has been also given by the Commissioner, in reference to the Board's remark, made in reviewing these results, that he had apparently lost sight of his direct responsibility in the working of the License Tax in his Division, and that in Mymensingh, not only was the Assessor greatly in fault, but that his work had been imperfectly supervised by Mr. Reynolds, when Collector. The Board further observe that the Commissioner appears to have trusted mainly to receiving spontaneous instructions from them, and that he proposed no amendments in forms of Statements, which, he states, he found defective. The Board, while admitting that under the law Commissioners had some difficulties to contend with, cannot exonerate Mr. Simson from all blame for not exercising the same close supervision that was exercised by some other Commissioners.

* Letter No. 935A., dated 31st July 1868, and enclosures.

21. In the Presidency Division, the work in the districts of the 24-Pergunnahs and Jessore was stopped under the special orders of Government, in consideration of the destruction caused by the Cyclone of 1st November 1867. In the former district, however, so far as the operations went, Mr. Chapman has reported that neither the Assessors nor the Collector discharged their duties

satisfactorily. In Jessore, on the other hand, the work was done very well, under the very creditable management of the Collector, Mr. Monro.

22. Concerning Calcutta, the Commissioner still considers Mr. Mackenzi to have performed his difficult task with credit to himself, though, owing to th shortness of the time available for the completion of the work, and the imperfec nature of the law, many assessments were not made before the 1st Novembe and were thus consequently restricted to half rates.

23. In Nuddea, although the work was finished "systematically and effectually," within five months, the Commissioner considers the assessment to have been leniently made, and not so productive as might have been expected.

24. The Board desire me here to point out that, as Acts XXI. and XXIX. of 1867 were repealed by Section 2, Act IX. of 1868, the question arose, towards the close of License Tax operations, whether such repeal necessitated the immediate cessation of all further proceedings under those Acts. Under Section 6 of the General Clauses Act of 1868, the repeal of any laws does not affect "matters done under those enactments before their repeal." To the Board it appeared that the issue of a notice under Section 15 of the Acts of 1867 might be fairly held to be a matter done under them before their repeal, but as it seemed doubtful whether the entry of any person's name in the general list under Section 11 could also be so held, the opinion of the Advocate-General was in May last requested on this point. In the margin is submitted a copy of that Officer's opinion. He further remarked that, although the mere entry of a tax-payer's name in the general list could not be held to be a "proceeding" in the meaning of Section 6, Act I. of 1868, the service of a notice by the Collector, under Section 15, Act XXI. of 1867, is such a "proceeding," and that in cases where such notice had been served before the 1st May 1868, the subsequent prosecution before a Magistrate could be carried through. Commissioners were, therefore, directed to act accordingly.

"I am afraid that, notwithstanding the operation of the 'General Clauses 'Act, 1868,' the 2nd Section of Act IX of 1868 renders it impossible now "to take any proceeding under the assessment made for the year ending "30th April 1868. The new Act (Section 2) simply repeals the two Acts 'of 1867 as from the end of the 30th April 1868 (see Section 36); and as "there is no saving clause in the Act itself, we must look to the General "Clauses Act. Now, if the 6th Section of that Act had stopped with the "word's 'any offence committed,' I should have had no difficulty in saying "that the issue of the general assessment list under the Act of 1867, was "a 'thing done,' and that as it was not 'affected' by the repeal of those "Acts, it would follow that proceedings by issue of notice, &c., would "be good in law as carrying out the effect of the thing done. But the 6th "Section of the General Clauses Act goes on to say, that the repeal is not "to affect 'any fine or penalty incurred or *any proceeding commenced*' before "the repealing Act comes into operation, so that no proceeding could be "commenced in the present case after 30th April 1868, and I am of "opinion that the mere framing of the general list of assessed persons "cannot be treated as a 'proceeding commenced,' *i.e.*, against some person."

Section IV.—Collections.

25. The aggregate collections of the tax, in cash, credited to Government on account of all Districts, were Rs. 17,01,297, including the realiza-

tions under the two Schedules A. and B. The collections by classes were as follow :—

Schedule A.

Class I	Rs.	1,66,818
„ II	„	1,68,196
„ III	„	2,24,138
„ IV	„	2,55,508
„ V	„	2,30,017
„ VI	„	5,85,099
Schedule B	„	71,526
Total Rupees		17,01,297

26. As was to be expected, the largest collections of the tax were made Calcutta, the amount being Rs. 4,71,137, the next largest amounts having been collected in the districts of Monghyr, Jessore, Dacca, and Midnapore.

27. In none of the other districts of the Lower Provinces did the collections of the tax amount to Rs. 50,000.

Section V.—Deductions from Official Salaries

28. The total deductions amount to Rs. 68,438. By details of classes, as far as ascertainable, figures are—

Class I	Rs.	11,000
„ II	„	13,500
„ III	„	18,310
„ IV	„	17,100
„ V	„	30
„ VI	„	12
Total Rupees		59,952

To this sum of Rs. 59,952 should be added Rs. 8,486, on account of deductions in certain districts, particulars of which, by classes, the local Officers have been unable to report, in consequence of their having omitted to note the requisite information before submitting the salary vouchers, in original to the Accountant-General.

29. Deductions made by the Examiner of Claims from official salaries paid at the Presidency, are not included in the foregoing figures; but the Board have ascertained from the Accountant-General, that a total amount of Rs. 1,05,052-5-4 was deducted on account of License Tax from all official salaries paid in the Lower Provinces.

Section VI.—Special Notices and Penalties.

30. Under this head, the Dacca Division again shews unfavourable results

Generally, the service of notices and institution of prosecutions was, as has since been explained, delayed under the idea that the entire assessment lists should be completed before any other step could be taken. Collectors were certainly not justified in thus interpreting the law, the provisions of which were on this point quite clear. They should, on the other hand, have seen that a judicious and prompt exercise of the penal provisions of the Act would have led to increased voluntary payments, and have saved the necessity of many subsequent prosecutions, and the Commissioner should have issued timely instructions to his Collectors in the matter.

31. In Mymensing, specially, the Assessor Deputy Collector, Kisto Doss Sandial, not only made a very large number of incorrect assessments, as already noticed in this report, but also delayed inexcusably the serving of notices on defaulters and their subsequent prosecution. He generally also admitted objections to his formal assessments without enforcing the provisions of the law for prepayment of the tax. Had proper supervision been exercised over the Assessor's proceedings by the Collector, mismanagement so serious as this would not have passed unchecked, and the several Collectors responsible have failed to explain their neglect satisfactorily. Mr. Reynolds and Mr. Price were chiefly to blame; the present Collector, Mr. Alexander, not joining his office until March 1868; but the latter again failed for a long time to submit the necessary explanations, and the non-receipt of his report has caused in some measure the great delay in the submission to Government of the present final Report.

32. In the Presidency Division the penal clauses of the Act were little resorted to, there being only six cases in Nuddea and five in the 24-Pergunnahs. In regard to Calcutta specially, the Commissioner states:—"I cannot get the "figures, and I am sorry to hear that they will not be procurable. The actual "prosecutions were few, I know; but it would have been desirable to know how "many were threatened. I am sorry to say Mr. Mackenzie allowed the "Assessors themselves to issue and withdraw these threatening notices without "rendering any account of their proceedings, a very grave mistake on his part, "as opening the way to great abuse."

33. In the Bhaugulpore Division there were very few cases of prosecution, persons on whom notices had been served generally paying the assessment at once; but in the districts of Bhaugulpore and Purneah, it was found necessary to serve notices on almost every Assessee before payment was made.

34. In the Patna Division, the enforcement of the penal provisions of the Act was noticeable only in Chumparun, in comparison with the other districts of the division.

35. In accordance with the Accountant-General's Circular No. 107, dated 6th December, 1867, fines and penalties levied under the License Tax Acts were declared to be assets on account of the tax, and have not, therefore, been treated as ordinary fines of the Judicial department, but have been credited to the general License Tax collections.

Section VII.—Refunds.

36. The aggregate amount is Rs. 1,83,192. The details, by classes are noted below, showing that the refunds were largest in the 1st and 3rd classes of Schedule A. :—

Class I	...	Rs. 46,535
II	...	„ 35,173
III	...	„ 45,054
IV	...	„ 15,794
V	...	„ 13,560
VI	...	„ 15,078
Schedule B.	...	„ 11,998
	Total Rupees	1,83,192

Compared by districts, the refunds made were heaviest in Calcutta, Monghyr, Gya, Midnapore, and Sarun.

37. In Calcutta, where the assessments were naturally far above every other district, the refunds amounted to more than Rs. 40,000. In Midnapore they amounted to Rs. 11,265, and consisted, to a large extent, of re-payments of half the tax assessed after the 1st November, 1867, the Collector having without other instructions ordered levy of the tax after that date at only half rates.

38. In Monghyr, the refunds exceeded one-third of the collections. The Collector explained that this arose mainly from the fact that many of the grain dealers and merchants, residing in his district, had their principal places of business in Hooghly, Calcutta, Burdwan, and Beerbhoom. The tax was, in the first instance, levied from them in those districts. They were, however, also unknowingly assessed in Monghyr, too, and, on production of their certificates of payment in the other districts, they necessarily received refund.

39. In Gya, in the Patna Division, the special exemption of the class of Gyawals from liability to the tax necessitated the heavy refunds made in that district.

Section VIII.—Appeals.

40. The number of appeals in Beerbhoom was large, owing to the careless and excessive assessment of the Assessor, Babu Janokey Nath Ghosal. In Deoghur, in consequence of a misconception of the Assistant-Commissioner as to the nature of the tax, a large number of persons not liable were assessed. And, in Chumparun, the number of appeals from the assessments made was larger than in any other district of the Patna Division; but in the majority of the cases, the orders of the Assessors were upheld.

41. Regarding the district of Gowalpara, in the Cooch Behar Division, the Commisioner has reported that, while on tour in January, numerous complaints were made to him, " by persons too poor to proceed to the Sudder Station for appeal,

about the unfairness of assessment." The Deputy Commissioner was accordingly directed to make a tour in the interior, with the express object of giving persons an opportunity of appealing; the result being that refunds were granted, after investigation, in several cases.

42. In Bhaugulpore and Monghyr, enquiries were held by order of the Commissioner as to the taxation of some persons assessed in the lowest class. It appeared that in some, but not a large number of cases, ryots had been assessed on the ground that they had lent money out at interest, or let out carts on hire. Such assessment was opposed to the spirit of the law.

Section IX.—Miscellaneous.

43. *Exemptions.*—Under the orders of Government, the district of the Garrow Hills, and the Jynteeah traders in the Cossya and Jynteeah Hills District, were exempted from taxation. In the recently annexed Western Dooars also, the inhabitants of which are mostly of the poorer classes, proceedings under the law were not generally insisted on, though Government officials were taxed.

44. *Assessors.*—A Statement is given in the Appendix, which shows the dates from which the License Tax Special Assessors, and License Tax Establishments, respectively, were employed, as reported by the Accountant-General.

45. In the Rajshahye Division, the Assessors appointed under the Act conducted their duties satisfactorily and with discretion, as reported by the Commissioner, who adds that he made many enquiries on the subject during his cold-weather tour, but had not a single complaint made of extortion or exaction either by the Assessors or their subordinates. Both the Assessors in Dinagepore were seriously ill in December 1867 and January 1868; the completion of their work was thus unavoidably delayed.

46. The Commissioner of Burdwan has submitted the following observations concerning the Assessors in the districts of his division:—

"Out of the paid employés, Babu Janokey Nath Ghosal, of Beerbhoom, "resigned in February, and Babu Rajmohun Bose, of Howrah, the work of "which district was finished earlier, was immediately appointed in his place. "Moulvie Ruzee Ooddin, of Bancoorah, Babu Burrodanund Mookerjea, "of Burdwan, and Babu Moorali Lall Roy, of Midnapore, were discharged "before the expiry of the official year, not because the operations were completed, "but because their proceedings were not satisfactory. Babu Romesh Chunder "Mookerjea, of Hooghly, finished his work in March, and his services were dis- "pensed with at the close of that month. The work that remained unfinished "after the discharge of Babu Burrodanund Mookerjea and Moulvie Ruzee "Ooddin was made over to the *ex officio* Assessors of the districts, and has been "wound up by them before the year expired.

"In Beerbhoom and Midnapore, the case was a different one. These "were the two heaviest districts, and the work remaining pending on 31st of "March, 1868, was such that the *ex officio* Assessors could not well wind "it up."

47. In my letter No. 584 B., of the 3rd February, 1868, containing a partial review of the License Tax operations, the Board promised to submit a special comparison at the close of the year with the working of the old Income Tax Act, under Schedule II, *i. e.*, the Schedule embracing professions, trades, and employments. A Table has been now prepared, as given in the Appendix, showing the sums levied under that Schedule and under the License Tax Schedule I.

48. Bearing in mind that the average rate at which the License Tax was levied was less than 2 per cent., whilst Income Tax was taken at 4 per cent., it will be seen that many of the districts, which are distinguished by the letter A., have given very much larger results than could have been expected from any comparison of the two taxes. In seventeen out of these, the number of tax-payers has very largely increased; in the other cases it has remained generally about the same; and in Monghyr, Deoghur, Hazareebaugh, Nuddea, and Malda, the number was actually smaller. In Tipperah and Cachar, the collections remained comparatively at the same level. In twenty other districts, as marked by the letter B., the License Tax yielded less by comparison than might have been expected. Of these latter, Kamroop, Bhagulpore, and Cuttack do not shew any very great decrease; but in the districts of Purneah, Hooghly, Singhboom, Balasore, Pooree, Tirhoot, Mymensing, Calcutta, 24-Pergunnahs, Dinagepore, Moorshedabad, and Pubna, the comparison is not [illegible]

49. In Assam, the subordinate Officers were, in two cases, charged with oppression; and on prosecution before the Magistrate were sentenced to six months' imprisonment.

50. In the district of Dacca, one Mathoora Nath Chuckerbutty, an apprentice in the Excise Department, and Hurree, a Chowkeydar, passed themselves off as Officers deputed by the Assessor, and exacted money from some of the people. They were prosecuted before the Deputy Magistrate of Manickgunge and, on committal for trial at the Sessions Court, were sentenced to three years rigorous imprisonment, with fines to the extent of Rs. 100 and Rs. 20, respectively

51. In concluding this report, the Board would again solicit full consideration of the various causes operating against the success of the License Tax work explained in their previous report No. 584B., dated 3rd February, 1868. The law was entirely novel, it had to be amended in some important points within a short time of its issue, and the period allowed for its execution was but brief The present Board think that it is only fair to the local Officers, and especially to some of the Commissioners, to point out that no special general instructions as to the plan of working the tax were ever issued; and that in the absence of

returns showing what was being done, Commissioners, to whom under the law no appeal lay, had not the opportunities they might and should have had, of accurate knowledge, and of the careful supervision which can only be based on such knowledge.

SECTION X.—MANAGEMENT.

52. The following Officers are specially spoken of in satisfactory terms :—

Babu Romesh Chunder Mookerjee, „ Unnoda Persad Ghose,	in the Burdwan Division.
Babu Gopal Chunder Mitter, „ Gunganund Mookerjee,	in the Chota Nagpore Division.
„ Hemdhur Burroah, Munshi Mynoodeen, Captain Coombs,	in the Cooch Behar Division.
Babu Goluck Chunder Banerjee, „ Bhuggobutty Churn Chatterjee, Kashinath Pundit,	in the Patna Division.
Hemanto Coomar Ghose, Umbica Churn Mookerjea, Sreebanund Dass, Khetter Gopal Banerjea,	in Jessore, in the Presidency Division.

53. The Commissioner of the Presidency Division has also borne testimony to the very creditable management of the operations in the districts of Nuddea and Jessore, respectively, by Messrs. H. Bell and J. Monro, the late Collectors.

54. Regarding the work of the under-noted Officers, unfavorable reports have been received:—

Moulvie Ruzee Ooddin, Babu Barodanund Mookerjea, „ Moorali Lal Roy, „ Janokey Nath Ghosal, „ Raj Mohun Bose,	in the Burdwan Division.
„ Kisto Chunder Sandyal,	in the Dacca Division.

55. The Board were further much dissatisfied with the manner in which Mr. J. M. Lowis, as Collector of Beerbhoom, and Messrs. Reynolds and Price, as Collectors of Mymensing, conducted the work of those districts.

J. B. Lowe

Offg. Secretary.

Appendix A.

TABLE I.—*License Tax Statistics of the Lower Provinces.*

ESTIMATED POPULATION..... 40,471,885

CLASS.	Number of Licenses issued.	Amount realized.	Deductions from salaries of Government servants.	Refunds.	NUMBER OF		Penalties realized.	TOTAL EXPENDITURE.		DATE OF COMPLETION OF	
					Appeals decided.	Special notices issued.		Amount as in Table below *	Percentage on total realization.	Assessment.	Collections.
1	2	3	4	5	6	7	8	9	10	11	12
SCHEDULE A.											
No. 1	355	1,66,813	11,600	46.535	70	220	.....	.....	.....	.....	.....
„ 2	931	1.68,196	13,500	35.173	84	618	10	.....	.....	.....	.....
„ 3	2.486	2.24,138	18,310	45.054	334	1,452	948	.....	.....	.....	.....
„ 4	14.311	2.55.508	17.100	15.794	510	9.442	1.883	.....	.....	.....	.....
„ 5	25,095	2 80,017	30	13.560	1,047	11,747	2.763	.....	.....	.....	.....
„ 6	1,50,873	5,85,099	12	15,078	1,910	70,630	9.734	.....	.....	.....	.....
SCHEDULE B.											
Rs. 2,000	31	60,200	.....	10.550	6	.....	.....	.....	.....	.....	.....
„ 1,000	7	6,500	.....	1.148	2	1	.....	.....	.....	.....	.....
„ 500	11	4,826	.....	.....	.....	2	.....	.....	.....	.....	.....
Total	1,94,100	17,01,297	† 68,438	1,83,192	3,963	94,112	15,338	1.95,068	11 5	30th April, 1868.	12th October 1868. [three Districts excepted.]

1	2
ITEMS.	AMOUNTS.
1.—Salary of Assessors	1,02,213
2.—Ditto of Assessors' Establishment	43,668
3.—Travelling Allowance	22.559
4.—Contingencies	4,414
Total...	1,72,854
Total expenditure incurred after 31st March 1868	22,214
Grand Total ...	* 1,95.068

Includes Rs. 8,486, referred in para. 28 of Report.

TABLE

Division	Districts	Estimated Population	Number of Licenses — Schedule A. Class I.	Class II.	Class III.	Class IV.	Class V.
1	2	3	4	5	6	7	8
Assam.	Cossyah and Jynteah Hills	1,18,925	1	... ..	.....	.... .	1
	Durrung	1,84,320	....	1	3	35	52
	Kamroop	4,00,000	....	1	3	120	293
	Lukhimpore	1,27,780	.....	... .	7	94	92
	Nowgong	2,47,500	.....	... ..	6	32	93
	Seebsaugor	2,26,000	1	1	12	161	46
	Total ...	13,04,525	2	3	31	442	576
Bhaugulpore.	Bhaugulpore	9,44,359	3	10	31	130	388
	Moonghyr	8,43,775	33	62	88	503	879
	Purneah	10,00,000	.....	3	14	109	320
	Southal Pergunnahs.						
	Deoghur	2,50,000	.....	1	21	73	127
	Godda	1,06,000	.....	.....	.....	9	55
	Nya-Doomka	20,00,000	.....	.....	.....	4	26
	Pakour	1,00,000	.....	.. ...	1	18	42
	Rajmehal	1,48,236	.....	.....	.....	45	83
	Total ...	53,92,370	34	76	155	891	1,995
Burdwan.	Bancoorah	4,60,500	.....	2	21	74	257
	Beerbhoom	8,27,624	1	3	29	157	498
	Burdwan	15,42,440	.....	5	15	191	480
	Hooghly	13,70,120	.. ..	3	16	142	436
	Howrah	5,84,000	.. ..	3	11	53	135
	Midnapore	12,00,000	2	17	75	360	1,170
	Total ...	59,84,684	3	33	167	977	3,005
Chittagong.	Bullooah	5,44,998	.. ..	.....	3	47	151
	Chittagong	8,00,000	.. ..	6	19	160	351
	Tipperah	7,00,500	.....	.....	11	57	141
	Total ...	20,45,498	.. ..	6	33	264	623
Chota-Nagpore.	Hazareebaugh	7,50,000	1	4	16	177	691
	Lohardugga	10,53,720	3	6	31	108	407
	Manbhoom	7,00,000	.....	2	12	85	324
	Singhbhoom	3,24,183	.. ..	.. ..	.. ..	16	101
	Total ...	28,27,912	4	12	59	386	1,433
Coochbehar.	Darjeeling	83,600	.....	1	1	56	24
	Goalparah & Eastern Dooars ..	2,30,000	.. ..	.....	4	88	174
	Total ...	3,15,600	.....	1	5	144	198
Orissa.	Balasore	4,85,118	1	3	13	50	151
	Cuttack	10,72,463	2	13	43	293	528
	Pooree	5,28,000	2	10	37	138	450
	Total ...	20,85,576	5	26	93	481	1,129
Dacca.	Backergunge	9,48,835	11	37	61	484	707
	Cachar	1,52,000	.....	1	9	144	118
	Dacca	9,04,615	3	19	42	458	1,020
	Furreedpore	6,85,099	1	2	29	78	210
	Mymensing	11,97,823	16	8	41	333	574
	Sylhet	15,00,000	... .	5	27	181	424
	Total ...	53,88,373	31	72	209	1,678	3,053
Patna.	Chumparun	8,50,000	8	12	14	103	392
	Gya	13,07,302	9	36	84	386	646
	Patna	9,00,000	17	9	68	324	667
	Sarun	12,04,396	21	25	65	180	414
	Shahabad	16,00,000	4	18	52	192	644
	Tirhoot	18,72,405	8	13	42	227	497
	Total ...	77,04,103	67	113	325	1,453	3,260
Presidency.	Calcutta	4,00,000	189	522	1,108	5,335	4,315
	Jessore	9,25,672	6	14	69	371	866
	Nuddea	10,00,000	5	13	47	324	717
	24-Pergunnahs	5,93,079	1	2	10	191	677
	Total ...	29,18,751	201	551	1,233	6,221	6,575
Rajshahye.	Bograh	4,00,000	.....	8	11	155	200
	Dinagepore	12,50,000	.....	1	11	137	294
	Maldah	2,76,485	1	3	16	84	334
	Moorshedabad	11,02,080	1	5	30	235	306
	Pubna	3,37,079	4	8	20	170	312
	Rajshahye	65,488	1	8	39	218	507
	Rungpore	10,04,672	.....	4	35	228	513
	Total ...	44,34,404	7	37	162	1,227	2,756
	Grand Total ...	4,04,71,885	354	930	2,472	14,104	24,513

II.

ISSUED UNDER

Class. VI.	Total.	Schedule. B				Grand Total.	3rd Rate Rs. 500	Total.	Grand Total.
		1st Rate Rs. 2,000	2nd Rate Rs. 1,000	3rd Rate Rs. 500	Total.				
9	10	11	12	13	14	15	25	26	27
6	8	...	...	...	...	8	...	...	554
421	512	...	...	...	...	512	...	...	3,467
1,217	1,834	..	...	...	...	1,834	...	...	10,741
457	650	...	...	...	...	650	...	...	5,728
672	802	...	...	...	...	802	.....	...	4,856
783	1,004	...	...	...	...	1,004	...	...	8,817
3,556	4,610	..	...	...	...	4,610	...	...	33,642
2,576	3,117	...	...	...	...	3,117	...	...	22,717
3,624	5,188	...	...	...	...	5,188	...	...	67,867
2,672	3,124	...	...	...	...	3,124	...	...	17,554
373	595	...	...	...	...	595	.....	...	6,522
336	420	...	...	...	...	420	...	...	2,284
285	328	..	...	...	...	328	...	...	1,540
176	237	..	...	...	...	237	.....	...	1,584
515	642	...	...	...	...	642	...	...	3,958
10,590	13,651	...	...	...	...	13,651	...	...	1,23,900
2,203	2,557	...	...	...	...	2,557	...	...	15,362
3,867	4,555	...	...	...	...	4,555	...	...	27,717
3,592	4,292	...	...	...	...	4,292	...	...	25,729
6,653	6,250	...	...	...	...	6,250	...	...	30,398
1,290	1,512	...	...	...	...	1,512	...	...	9,551
7,630	9,254	...	...	...	...	9,254	...	...	50,090
24,235	28,420	..	...	...	...	28,420	...	...	1,58,897
2,631	2,822	..	...	...	...	2,822	...	...	18,174
4,213	4,749	...	...	...	...	4,749	...	...	27,411
2,113	2,612	...	...	...	...	2,612	...	...	13,251
9,257	10,183	...	...	...	...	10,183	...	...	54,836
3,111	4,243	..	...	...	...	4,243	...	...	26,688
2,732	3,287	...	...	...	...	3,287	...	...	22,963
2,231	2,647	...	...	...	...	2,647	...	...	15,114
367	484	...	...	..	...	484	...	...	2,788
8,707	10,661	..	...	...	...	10,661	...	...	67,783
156	238	...	...	...	...	238	..	...	2,184
1,745	2,011	...	...	...	...	2,011	...	...	10,833
1,901	2,249	...	...	...	...	2,249	...	...	13,017
826	1,044	...	...	...	...	1,044	...	...	7,866
2,331	3,210	1	...	...	1	3,211	...	2,000	30,718
1,575	2,212	..	...	...	...	2,212	...	...	17,681
4,732	6,466	1	..	...	1	6,467	..	2,000	56,166
2,115	3,415	..	...	...	...	3,415	...	...	43,026
350	622	...	...	...	...	622	...	...	6,315
5,164	6,706	...	...	...	...	6,706	...	...	49,579
1,088	1,408	...	...	...	...	1,408	...	...	11,813
2,173	3,145	...	...	...	...	3,145	...	...	31,792
1,088	2,625	...	...	...	...	2,625	...	...	10,612
12,878	17,921	...	...	...	...	17,921	..	...	1,64,996
1,320	1,909	...	1	...	1	1,910	...	1,000	20,480
3,209	4,350	..	...	...	...	4,350	...	...	41,041
3,221	4,306	...	...	...	...	4,306	..	...	42,240
1,642	2,347	...	...	...	...	2,347	...	...	36,727
2,966	3,820	...	...	...	...	3,820	...	...	32,360
2,807	3,648	...	...	...	...	3,648	...	...	31,735
15,162	20,380	...	1	...	1	20,381	...	1,000	2,10,378
11,331	22,800	30	6	11	47	22,847	4,826	68,526	4,08,029
9,259	10,584	...	...	...	...	10,584	...	...	65,695
6,272	7,378	..	...	...	...	7,378	...	...	48,660
8,038	8,919	...	...	...	...	8,919	...	...	44,697
34,900	49,681	30	6	11	47	49,728	4,826	68,526	6,28,181
1,872	2,446	...	...	...	...	2,446	...	...	17,209
2,150	2,602	...	...	...	...	2,602	...	...	18,484
2,229	2,667	...	...	...	...	2,667	...	...	16,675
3,926	4,593	...	...	...	...	4,593	...	...	24,721
2,249	2,763	...	...	...	...	2,763	...	...	21,006
2,862	3,635	...	...	...	...	3,635	...	...	24,314
4,704	5,484	...	...	...	...	5,484	...	...	32,800
20,001	24,190	...	...	...	...	24,190	...	...	1,56,526
1,45,979	1,88,412	31	7	11	49	1,88,461	4,826	71,526	16,56,271

TABLE

Division.	Districts.	Deductions from salaries of Government servants, under Schedule A.							Penalties under Schedule
		Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Total.	Class I.	Class II	Class III
1	2	3	4	5	6	7	8	9	10	11	12
Assam.	Cossyah and Jynteah Hills	...	400	600	160	...	...	1,160	...	...	...
	Durrung	500	200	400	500	...	...	1,600	...	...	...
	Kamroop	...	...	800	620	...	...	920	...	...	...
	Lukhimpore	...	600	200	360	10	...	1,170	...	...	...
	Nowgong	...	...	300	180	...	...	480	...	...	...
	Seebsaugor	...	200	200	240	...	...	640	...	...	...
	Total ...	500	1,000	2,000	2,060	10	...	6,170	...	...	...
Bhaugulpore.	Bhaugulpore	500	800	500	560	...	...	2,360	...	...	...
	Moonghyr	...	200	500	200	...	...	900	...	10	...
	Purneah	...	...	...	...	...	...	1,620	...	...	...
	Sonthal Pergunnahs.										
	Deoghur	...	...	200	60	...	...	260	...	...	...
	Godda	...	...	...	20	...	...	20	...	...	...
	Nya-Doomka	...	...	100	...	...	...	100	...	...	...
	Pakour	...	...	...	20	...	...	20	...	...	...
	Rajmehal	...	...	100	60	...	...	160	...	...	...
	Total ...	500	1,000	1,400	920	...	...	5,340	...	10	...
Burdwan.	Banccorah	500	...	400	300	...	...	1,200	...	...	...
	Beerbhoom	500	200	400	310	...	...	1,410	...	...	20
	Burdwan	500	400	500	640	...	...	2,040	...	...	...
	Hooghly	1,000	600	850	940	...	...	3,390	...	...	...
	Howrah	...	...	...	...	...	...	...	...	...	...
	Midnapore ...	...	400	400	560	...	...	1,360	...	...	...
	Total ...	2,500	1,600	2,550	2,750	...	...	9,400	...	...	20
Chittagong.	Bullooah	...	200	200	260	...	...	660	...	...	...
	Chittagong	500	400	700	1,100	...	...	2,700	...	...	...
	Tipperah	500	200	300	180	...	...	1,180	...	...	...
	Total ...	1,000	800	1,200	1,500	...	...	4,900	...	...	0
Chota-Nagpore.	Hazareebaugh	...	400	600	320	...	...	1,320	...	...	...
	Lohardugga	500	600	200	510	...	...	1,810	...	...	...
	Maunbhoom ...	...	...	300	220	...	...	520	...	...	...
	Singbhoom	...	200	100	40	...	...	340	...	...	...
	Total ...	500	1,200	1,200	1,090	...	...	3,990	...	...	...
Cooch-Behar.	Darjeeling	...	...	...	...	...	...	...	...	...	...
	Gosipara & Eastern Dooars ...	...	200	200	340	10	...	850	...	...	...
		...	...	200	260	...	...	460	...	...	...
	Total ...	...	200	400	600	10	...	1,310	...	...	...
Orissa.	Balasore	...	...	900	100	...	...	1,000	...	...	...
	Cuttack	...	...	...	...	...	...	2,800	...	...	60
	Pooree	...	...	400	400	...	...	800	...	...	...
	Total ...	...	...	1,300	500	...	...	4,600	...	...	300
Dacca.	Backergunge ...	...	800	300	580	...	...	1,680	...	...	...
	Cachar	...	...	500	120	...	...	680	...	...	...
	Dacca	1,000	800	700	720	...	...	3,220	...	...	...
	Furreedpore	...	400	100	140	...	...	640	...	...	...
	Mymensing	...	400	300	420	...	...	1,120	...	...	...
	Sylhet	500	200	200	300	...	...	1,200	...	...	...
	Total ...	1,500	2,600	2,100	2,340	...	...	8,600	...	...	...
Patna.	Chumparun	...	200	100	80	...	...	380	...	...	102
	Gya	500	600	300	360	...	...	1,760	...	...	...
	Patna	1,500	800	900	900	...	...	4,100	...	...	...
	Sarun	500	200	500	300	...	...	1,500	...	...	...
	Shahabad ...	...	400	500	200	...	...	1,100	...	...	...
	Tirhoot	...	...	...	...	...	...	*2,200	...	...	...
	Total ...	2,500	2,600	2,300	1,800	...	...	11,100	...	...	102
Presidency.	Calcutta... ...	...	...	...	...	...	...	...	...	...	...
	Jessore	...	...	...	...	...	...	1,876	...	...	...
	Nuddea	...	600	1,500	640	...	...	2,740	...	...	...
	24-Pergunnahs ...	...	...	...	...	...	...	...	...	...	10
	Total ...	...	600	1,500	640	...	...	4,616	...	...	10
Rajshahye.	Bograh	...	200	100	140	...	...	440	...	...	...
	Dinagepore ...	500	...	400	400	...	...	1,300	...	...	...
	Maldah	...	...	100	120	...	...	220	...	...	...
	Moorshedabad ...	500	800	800	580	10	12	2,702	...	...	...
	Pubna	...	200	200	340	...	...	740	...	...	...
	Rajshahye ...	500	400	400	420	...	...	1,720	...	...	110
	Rungpore ...	500	...	300	400	...	...	1,200	...	...	...
	Total ...	2,000	1,600	2,300	2,400	10	12	8,322	...	...	110
	Grand Total ...	11,000	13,600	18,310	17,100	30	12	68,438	...	10	548

* The Collector is unable to furnish the details.

III.

REALIZED UNDER

SCHEDULE A.				SCHEDULE B.				
Class IV.	Class V.	Class VI.	Total.	1st Rate Rs. 2,000	2nd Rate Rs. 1,000	3rd Rate Rs. 500	Total.	Grand Total.
13	14	15	16	17	18	19	20	21
.....	.....	.....	.....	.....	.....	...	.....	.....
.....	.....	40	13	53	.....	.....	.....	53
.....	.....	.....	.....	.....	.....	...	.....	.....
.....	.....	16	16	.....	.....	...	.....	16
.....	.....	.....	.....	.....	.....	...	.....	.....
.....	40	29	69	.....	...	...	.....	69
.....	10	35	45	.....	.....	...	.....	45
.....	.....	.....	10	.....	.....	...	.....	10
.....	102	315	417	.....	.....	...	.....	417
.....	.....	.....	.....	.....	.....	...	.....	.....
.....	.....	.....	.....	.....	.....	...	.....	.....
.....	.....	21	21	.....	.....	...	.....	21
.....	.....	.....	.....	.....	.....	...	.....	.....
100	50	28	178	.....	.....	...	.....	178
100	162	399	671	.....	.....	...	.....	671
.....	.....	.....	.....	.....	.....	...	.....	...
5	.....	104	129	.....	.....	...	.....	129
.....	20	278	298	.....	.....	...	.....	298
.....	.....	8	8	.....	.....	...	.....	8
10	37	34	81	.....	.....	...	.....	81
.....	.....	.....	.....	.....	.....	...	.....	.....
15	57	424	516	.....	.....	...	.....	516
.....	.....	.....	.....	.....	.....	...	.....	.....
10	119	604	760	.....	.....	...	.....	760
6	.....	83	89	.....	.....	...	.....	89
46	119	687	853	.....	.....	...	.....	798
32	102	328	462	.....	.....	...	.....	462
40	33	237	309	.....	.....	...	.....	309
.....	.....	8	8	.....	.....	...	.....	8
.....	.....	.....	.....	.....	.....	...	.....	.....
72	124	583	779	.....	.....	...	.....	779
.....	.....	.....	.....	.....	.....	...	.....	.....
.....	.....	.....	.....	.....	.....	...	.....	.....
.....	.....	.....	.....	.....	.....	...	.....	.....
20	45	.....	365	.....	.....	...	.....	365
40	40	48	128	.....	.....	...	.....	128
60	85	48	493	.....	.....	...	.....	493
.....	.....	.....	.....	.....	.....	...	.....	.....
.....	.....	.....	.....	.....	.....	...	.....	.....
...	40	96	136	.....	.....	...	.....	136
.....	.....	.....	.....	.....	.....	...	.....	.....
.....	.....	.....	.....	.....	.....	...	.....	.....
.....	.....	.....	.....	.....	.....	...	.....	.....
.....	40	96	136	.....	.....	...	.....	136
145	150	172	569	.....	.....	...	.....	569
20	20	65	105	.....	.....	...	.....	105
.....	43	280	323	.....	.....	...	.....	323
.....	.....	.....	.....	.....	.....	...	.....	.....
.....	.....	126	126	.....	.....	...	.....	126
.....	26	17	43	.....	.....	...	.....	43
165	239	660	1,166	.....	.....	...	.....	1,166
.....	.....	.....	.....	.....	.....	...	.....	.....
.....	.....	241	241	.....	.....	...	.....	241
.....	16	4	20	.....	.....	...	.....	20
6	40	4	60	.....	.....	...	.....	60
6	66	249	321	.....	.....	...	.....	321
.....	.....	12	12	.....	.....	...	.....	12
10	.....	164	204	.....	.....	...	.....	204
.....	40	.....	40	.....	.....	...	.....	40
80	20	48	148	.....	.....	...	.....	148
.....	.....	.....	.....	.....	.....	...	.....	.....
157	28	121	416	.....	.....	...	.....	416
.....	.....	.....	.....	.....	.....	...	.....	.....
277	97	345	829	.....	.....	...	.....	829
741	1,019	3,520	5,838	.....	.....	...	.....	5,838

UNDER

SCHEDULE B.			
2nd Rate Rs. 1,000	3rd Rate Rs. 500	Total.	Grand Total.
54	55	56	57
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	1,209
.....	.....	.....	468
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	1,691
.....	.....	.....	2,234
.....	.....	.....	4,015
.....	.....	.....	7,065
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	159
.....	.....	.....	418
.....	.....	.....	13,881
.....	.....	.....	79
.....	.....	.....	3,473
.....	.....	.....	...
.....	.....	.....	985
.....	.....	.....	1,440
.....	.....	.....	8,790
.....	.....	.....	14,767
.....	.....	.....	3,831
.....	.....	.....	1,053
.....	.....	.....	5,884
1	2	3	4,319
.....	.....	.....	3,838
.....	.....	.....	983
.....	.....	.....	156
1	2	3	9,256
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	1,044
.....	.....	.....	3,316
.....	.....	.....	463
.....	.....	.....	4,822
.....	.....	.....	.....
.....	.....	.....	610
.....	.....	.....	7,817
.....	.....	.....	.....
.....	.....	.....	6,852
.....	.....	.....	3,109
.....	.....	.....	17,388
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	245
.....	.....	.....	.....
.....	.....	.....	2,704
.....	.....	.....	3,059
.....	.....	.....	6,549
.....	.....	.....	.....
.....	.....	.....	4,578
.....	.....	.....	1
.....	.....	.....	10,928
.....	.....	.....	1,023
.....	.....	.....	99
.....	.....	.....	2,720
.....	.....	.....	.....
.....	.....	.....	2,058
.....	.....	.....	2,116
.....	.....	.....	3,290
.....	.....	.....	12,456
1	2	3	94,112

Table IV.

Division.	Districts.	Charges.					Percentage on total realizations of the Tax.	Date of Completion of	
		Salary of		Travelling Allowances.	Contingencies.	Total.		Assessment.	Collection.
		Assessors.	Assessors' Establishments.						
1	2	3	4	5	6	7	8	9	10
Assam.	Cossyah and Jynteah Hills	.....	.....	.....	.....	.....	.....	16th August 1867.	16th August 1867.
	Durrung	.....	848	54	.....	902	26·8	31st December 1867.	25th March 1868.
	Kamroop	.....	1,071	.....	.....	1,071	9·8	6th March 1868.	8th October 1868.
	Lukhimpore ...	.....	890	.....	.....	890	18·3	1st April 1868.	31st May 1868.
	Nowgong ...	.....	941	4	.....	945	19·4	1st October 1867.	15th March 1868.
	Seebsaugor	.....	444	.....	.....	444	5·7	15th December 1867.	28th February 1868
	Total ...	.....	4,194	58	.....	4,252	12·9		
Bhaugulpore.	Bhaugulpore	1,463	875	729	246	3,313	14·8	18th February 1868.	15th April 1868.
	Monghyr	2,058	896	670	.....	3,624	5·3	31st March 1868.	31st March 1868.
	Purneah	1,840	1,183	402	53	3,478	23·1	30th April 1868.	27th June 1868.
	Sonthal Pergunnahs.								
	Deoghur	.....	185	.....	.....	185	2·8	30th September 1867.	3'st October 1867.
	Godda	.....	126	4	.....	130	5·8	24th January 1868.	24th January 1868.
	Nya-Doomka	.....	181	43	.....	224	14·3	23rd January 1868.	18th April 1868.
	Pakour	.....	215	3	.....	218	13 8	15th February 1868.	15th February 1868.
	Rajmehal	.....	216	11	.....	227	5·7	28th February 1868.	4th March 1868.
	Total ...	5,361	3,877	1,662	299	11,399	9·8		
Burdwan.	Bancoorah	1,213	545	31	.....	1,789	12·5	29th February 1868.	30th April 1868.
	Beerbhoom	1,800	495	411	115	2,821	13'5	31st March 1868.	
	Burdwan	1,426	602	477	9	2,514	9·2		10th July 1868.
	Hooghly	1,600	828	.....	.....	2,428	8·1	30th April 1868.	30th April 1868.
	Howrah	1,397	403	565	.....	2,365	22·7	17th January 1868	30th January 1868.
	Midnapore	3,109	1,227	1,519	491	6,346	13·6	5th March 1868.	27th April 1868.
	Total ...	10,545	4,100	3.003	615	18,263	12·3		
Chitta-gong.	Bullooah	1,940	466	437	102	2,945	26·7	31st March 1868.	12th October 1868.
	Chittagong	1,707	755	358	.....	2,820	10·3	22nd February 1868.	26th June 1868.
	Tipperah	1,693	422	495	126	2,736	23·8	30th April 1868.	30th June 1868.
	Total ...	5.340	1,643	1.290	228	8,501	18		
Chota-Nagpore.	Hazareebaugh	932	355	198	53	1,538	6·9	2nd March 1868.	Incomplete.
	Lohardugga ...	2,000	428	779	159	3,366	18·5	31st March 1868	Ditto.
	Manbhoom ...	1,073	388	711	.....	2,172	14·1	28th February 1868.	7th March 1868.
	Singbhoom ...	410	240	.....	.....	650	26·1	31st January 1868.	21st April 1868.
	Total ...	4,415	1 411	1 688	212	7,726	13·3		

Cooch-Behar.	Darjeeling	1,361	252	1,353	.....	1,613	76·2	9th December 1867.	March 1868.
	Goalparah and E. Dooars ...	1,920	912	.....	.....	4,185	4·6	31st March 1868.	21st May 1868.
	Total ...	3,281	1,164	1,353	.....	5,798	45·7		
Orissa.	Balasore	1,838	599	69	14	2,520	32	29th February.	29th February.
	Cuttack	1,200	670	552	.....	2,422	7·8	18th March 1868.	6th April 1868.
	Pooree	1,529	658	251	.....	2,438	15 1	31st March 1868.	22nd May 1868.
	Total ..	4,567	1,927	872	14	7,380	13 4		
Dacca.	Backergunge	1,720	407	392	.....	2,519	6 7	1st March.	26th August 1868.
	Cachar	.....	155	1	.....	156	2 9	3rd March 1868.	5th May 1868.
	Dacca	3,384	861	1,208	463	5,916	13·7	30th March 1868	31st May 1868.
	Furreedpore	1 447	350	404	.....	2,201	18·6	18th March 1868.	18th March 1868.
	Mymensing	2,320	478	489	41	3,328	8 8	6th March 1868.	30th June 1868.
	Sylhet ..	1,720	425	.....	.....	2,145	12·1	23rd March 1868.	31st July 1868
	Total ...	10,591	2,676	2,494	504	16,265	10 6		
Patna.	Chumparun	606	379	442	58	1,485	7 2	6th February 1868.	23rd March 1868.
	Gya	2.224	855	.....	.....	3,079	6·9	7th April 1868.	Incomplete.
	Patna	2,773	687	.....	.....	3,460	8 2	7th February 1868.	23rd March 1868.
	Sarun	2.187	510	327	80	3.104	8 4	1st December 1867.	20th September 1868.
	Shahabad	2.013	497	.....	.....	2,510	9·9	15th December 1867.	26th December 1867.
	Tirhoot	1,999	593	577	.....	3,169	9 9	31st November 1867.	21st April 1868.
	Total ...	11,802	3,521	1,346	138	16,807	8·4		
Presidency.	Calcutta	7.050	8,458	.....	892	16,430	4·4	30th April 1868.	May 1868.
	Jessore	4.551	1,428	47	743	6,769	14 1	31st October 1867.	31st December 1867.
	Nuddea	4.202	1.404	2.364	229	8,199	18 9	31st October 1867.	26th February 1868.
	24-Pergunnahs	6,062	1,800	2.304	.....	10,256	22 9	15th November 1867.	February 1867.
	Total ...	21,865	13,120	4,805	1,864	41,654	7·		
Rajshahye.	Bograh	1,590	466	447	82	2,885	16·7	13th February 1868.	16th March 1868.
	Dinagepore	3.545	877	503	.....	4.921	31·4	28th February 1868.	31st March 1868.
	Maldah	1,633	391	311	.....	2.335	12·8	31st January 1868.	June 1868.
	Moorshedabad	4,946	1,250	666	269	7,131	27 8	31st March 1868.	30th May 1868.
	Pubnah	3,652	907	770	129	5,458	25·5	1st March 1868.	31st August 1868.
	Rajshahye	3,684	875	471	60	5,090	20·9	15th February 1868.	25th March 1868.
	Rungpore	5,096	1,273	620	.....	6,989	26·1	20th April 1868.	19th May 1868.
	Total ...	24,446	6,035	3,788	540	34,809	23 6	.....	.....
	Grand Total ...	1,02,213	43,668	22,559	4,414	1,72,854	11 5	.....	.....

APPENDIX B.

APPEN

License Tax.—

LICENSES ISSUED AND

Division.	Districts.	Up to 31st March, 1868.		In April.		In May.		In June.		In July.	
		Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.
Assam.	Cossyah and Jynteah Hills ...	1	500	...	...	...	...	...	...	...	...
	Seebsaugor	1	500	...	...	...	...	...	...	...	...
	Total ..	2	1,000	...	..	...	...	...	...	...	..
Bhaugul-pore.	Bhaugulpore	2	1,000	...	...	...	...	...	...	..	...
	Monghyr	32	15,800	...	...	...	...	...	...	..	..
	Total ...	34	16,800	...	...	...	...	..	..	.	.
Burd-wan.	Beerbhoom	1	500	...	...	...	...	...	...	...	...
	Midnapore	2	1,000	...	...	...	...	...	...	...	...
	Total ...	3	1,500	...	...	.	...	...	...	.	.
Sau-ghur.	Hazareebaugh	1	500	...	...	...	...	...	...	..	..
	Lohardugga	3	1,500	...	...	...	...	...	...	..	...
	Total ...	4	2,000	...	...	...	...	..	...		.
Orissa.	Balasore	1	300	...	...	...	..		...	...	...
	Cuttack	2	1,000	...	...	...	..	...	..	...	...
	Pooree	2	1,000	...	...	...	...	...	...	...	.
	Total ...	5	2,300	..	.	...			..	.	..
Dacca.	Backergunge	11	4,300	..	...	...	...	...	...	...	
	Dacca	3	1,100	...	...	..	..		...		
	Furreedpore	1	500	...	...	..	...	..	...	..	
	Mymensing	16	8,000	...	...	...	...		...	...	
	Total ...	31	14,200	...	...	...	.	.		.	...
Patna.	Chumparun	8	4,000	...	...	...	...	...	..	..	..
	Gya	9	4,300	...	...	...	...	...	...	...	.
	Patna	17	7,900	...	...	...	...	...	...	...	.
	Sarun	21	10,980	...	...	...	...	...	...	..	..
	Shahabad	4	2,000	...	...	..	...	...	...	...	.
	Tirhoot	8	4,000	...	...	...	...	...	...	...	.
	Total ...	67	33,180	...	...	.	...	..	...	..	
Presi-dency.	Calcutta	159	86,083	1	250	...	...	...	...	...	.
	Jessore	6	3,000	...	...	...	...	...	...	...	...
	Nuddea	5	2,500	...	...	...	...	...	...	...	.
	24-Pergunnahs	1	500	...	..	...	...	..	...	.	...
	Total ...	201	92,083	1	250	...	...	...	...	...	.
Raj-shahye.	Maldah	1	500	...	...	...	...	...	...	...	...
	Moorshedabad	1	500	...	...	...	...	...	...	...	...
	Pubna	4	2,000	...	...	...	...	...	...	...	...
	Rajshahye	1	500	...	...	...	...	...	...	...	...
	Total ...	7	3,500	...	...	..	...	..	...	...	
	Grand Total ...	354	1,66,563	1	250	...	...	...	...	..	...

DIX B.

CLASS I.

AMOUNTS REALIZED.

IN						GRAND TOTAL.		AS DECIDED.				
AUGUST.		SEPTEMBER.		OCTOBER.				In				
Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	July.	Aug.	Sept.	Oct.	Grand Total.
...	...	...	...	...	...	1	500	...	..	...	...	...
...	...	...	...	...	...	1	500	.	...	...	..	...
..	...	...	...	...	...	2	1,000	.	..	..	..	..
...	...	...	...	...	...	2	1,000		...	.	...	..
...	.	...	...	...	...	32	15,800	...	..	.	..	11
...	..	...	...	...	...	34	16,800	.	...	...		11
...	...	...	...	...	...	1	500	...	...	..	...	1
.	...	...	...	...	...	2	1,000	...	..	...	...	...
.	..	..	...	...	...	3	1,500	...	...	.	...	1
...	...	...	...	...	...	1	500	.		..	...	1
..	...	...	...	...	...	3	1,500	...	..	..	...	...
.	..	...	...	...	...	4	2,000		.	..		1
...	...	...	...	...	...	1	300	...	..	..	...	...
..	...	...	...	...	...	2	1,000		..	.	..	1
	...	...	...	...	...	2	1,000	...	..		...	2
		..	...	...		5	2,300	...	...	...	.	3
..	...	...	...	...	...	11	4,900	..	..		...	1
...	...	...	...	...	...	3	1,100	..	..	..	.	
...	..	...	...	...	...	1	500	...	...	...	...	...
...	...	...	...	..	...	16	8,000	...	.	.	...	7
..	.	..	...	.	.	31	14,200	..	..	.	..	8
..	...	...	...	...	...	8	4,000	...		..	..	1
...	...	...	...	...	...	9	4,300	..	...	...	.	3
...	...	...	...	...	...	17	7,900	...	..	.	.	6
...	...	...	...	...	...	21	10,980	..		...		7
...	...	...	...	...	...	4	2,000	...	...		.	...
...	...	...	...	...	...	8	4,000	..	..		...	2
...	...	...	...	..	...	67	33,180		...	..	..	19
..	...	...	...	...	...	100	86,333	..	...	...	..	23
...	...	...	...	...	..	6	3,000	...	...	..	...	2
...	...	...	...	...	...	5	2,500	.	..	...	...	1
...	...	...	...	...	...	1	500	...	.	.	...	...
...	...	...	...	..	.	202	92,333	.	.			27
...	...	...	...	...	...	1	500	...	...	...	..	...
...	...	...	...	...	...	1	500	...	.	..	..	..
...	...	...	...	...	...	4	2,000	...	...	...	..	1
...	...	...	...	...	...	1	500	...	.		..	.
...	..	...	.	...		7	3,500	..	...			1
..	..	..			...	355	1,66,813	.	.		...	79

APPEN

License Tax.—

Division.	DISTRICTS.	LICENSES ISSUED AND									
		Up to 31st March 1865.		In							
				April.		May.		June.		July.	
		Licenses	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.
Assam.	Durrung	1	200	...	...	...	...	...	...	...	...
	Kamroop	1	200	...	...	...	...	...	...	...	...
	Seebsaugor	1	200	...	...	...	...	...	...	...	...
	Total ...	3	600	...	...	...	...	...	...	...	...
Bhaugul-pore.	Bhaugulpore	10	2,000	...	...	...	...	...	...	...	...
	Monghyr	62	12,210	...	...	...	...	...	...	...	...
	Purneah	3	600	...	...	...	...	...	...	...	...
	Sonthal Pergunnahs.										
	Deoghur	1	200	...	...	...	...	...	...	...	...
	Total ...	76	15,010	...	...	...	...	...	...	...	...
Burdwan.	Bancoorah	2	400	...	...	...	...	...	...	...	...
	Beerbhoom	3	600	...	...	...	...	...	...	...	...
	Burdwan	5	900	...	...	...	...	...	...	...	...
	Hoogbly	3	600	...	...	...	...	...	...	...	...
	Howrah	3	600	...	...	...	...	...	...	...	...
	Midnapore	17	3,400	...	...	...	...	...	...	...	...
	Total ...	33	6,500	...	...	...	...	...	...	...	...
Chitta-gong.	Chittagong	6	1,200	...	...	...	...	...	...	...	...
	Total ...	6	1,200	...	...	...	...	...	...	...	...
Chota-Nagpore.	Hazareebaugh	4	700	...	...	...	...	...	...	...	...
	Lohardugga	6	1,200	...	...	...	...	...	...	...	...
	Manbhoom	2	400	...	...	...	...	...	...	...	...
	Total ...	12	2,300	...	...	...	...	...	...	...	...
Cooch-Behar.	Darjeeling	1	100	...	...	...	...	...	...	...	...
	Total ...	1	100	...	...	...	...	...	...	...	...
Orissa.	Balasore	3	580	...	...	...	...	...	...	...	...
	Cuttack	13	2,600	...	...	...	...	...	...	...	...
	Pooree	10	1,900	...	...	...	...	...	...	...	...
	Total ...	26	5,080	...	...	...	...	...	...	...	...
Dacca.	Backergunge	37	7,080	...	...	...	...	...	...	...	...
	Cachar	1	200	...	...	...	...	...	...	...	...
	Dacca	19	3,800	...	...	...	...	...	...	...	...
	Furreedpore	2	400	...	...	...	...	...	...	...	...
	Mymensing	8	1,600	...	...	...	...	...	...	...	...
	Sylhet	5	1,000	...	...	...	...	...	...	...	...
	Total ...	72	14,080	...	...	...	...	...	...	...	...
Patna.	Chumparun	12	2,360	...	...	...	...	...	...	...	...
	Gya	36	7,100	...	...	...	...	...	...	...	...
	Patna	9	1,780	...	...	...	...	...	...	...	...
	Serun	25	5,000	...	...	...	...	...	...	...	...
	Shahabad	18	3,600	...	...	...	...	...	...	...	...
	Tirhoot	13	2,600	...	...	...	...	...	...	...	...
	Total ...	113	22,380	...	...	...	...	...	...	...	...
Presi-dency.	Calcutta	522	87,559	...	...	...	...	...	...	...	...
	Jessore	14	2,800	...	...	...	...	...	...	...	...
	Nuddea	13	2,600	...	...	...	...	...	...	...	...
	24-Pergunnahs ...	2	400	...	...	...	...	...	...	...	...
	Total ...	551	93,359	...	...	...	...	...	...	...	...
Rajshahye.	Bograh	8	1,600	...	...	...	...	...	...	...	...
	Dinagepore	1	200	...	...	...	...	...	...	...	...
	Maldah	3	600	...	...	...	...	...	...	...	...
	Mourshedabad	5	1,000	...	...	...	...	...	...	...	...
	Pubna	3	1,537	...	...	...	...	...	...	...	...
	Rajshahye	3	1,600	...	...	...	...	...	...	...	...
	Rungpore	4	800	1	200	...	...	...	...	...	...
	Total ...	37	7,337	1	200	...	...	...	...	...	...
	Grand Total ...	930	1,67,996	1	200	...	...	...	...	...	...

DIX B.

Class II.

AMOUNTS REALIZED. | AS DECIDED.

In August.		In September.		In October.		Grand Total.					
Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	July.	Aug.	Sept.	Oct.	Grand Total.
...	...	...	...	...	...	1	200	...	...	...	...	...
...	...	...	...	...	...	1	200	...	...	...	...	...
...	...	...	...	...	...	1	200	...	...	...	...	...
...	...	...	...	...	...	3	600	...	...	...	...	...
...	...	...	...	...	...	10	2,000	...	...	...	...	1
...	...	...	...	...	...	62	12,210	...	...	...	...	6
...	...	...	...	...	...	3	600	...	...	...	...	1
...	...	...	...	...	...	1	200	...	...	...	...	...
...	...	...	...	...	...	76	15,010	...	...	...	...	8
...	...	...	...	...	...	2	400	...	...	...	...	...
...	...	...	...	...	...	3	600	...	...	...	...	3
...	...	...	...	...	...	5	900	...	...	...	...	...
...	...	...	...	...	...	3	600	...	...	...	...	...
...	...	...	...	...	...	3	600	...	...	...	...	2
...	...	...	...	...	...	17	3,400	...	...	...	...	...
...	...	...	...	...	...	33	6,500	...	...	...	...	5
...	...	...	...	...	...	6	1,200	...	...	...	...	2
...	...	...	...	...	...	6	1,200	...	...	...	...	2
...	...	...	...	...	...	4	700	...	...	...	...	2
...	...	...	...	...	...	6	1,300	...	...	...	...	...
...	...	...	...	...	...	2	400	...	...	...	...	2
...	...	...	...	...	...	12	2,300	...	...	...	...	4
...	...	...	...	...	...	1	100	...	...	...	...	...
...	...	...	...	...	...	1	100	...	...	...	...	...
...	...	...	...	...	...	3	580	...	...	...	...	...
...	...	...	...	...	...	13	2,600	...	...	...	...	2
...	...	...	...	...	...	10	1,900	...	...	...	...	1
...	...	...	...	...	...	26	5,080	...	...	...	...	1
...	...	...	...	...	...	37	7,080	...	...	...	...	4
...	...	...	...	...	...	1	200	...	...	...	...	...
...	...	...	...	...	...	19	3,800	...	...	...	...	2
...	...	...	...	...	...	2	400	...	...	...	...	...
...	...	...	...	...	...	8	1,600	...	...	...	...	...
...	...	...	...	...	...	5	1,000	...	...	...	...	...
...	...	...	...	...	...	72	14,080	...	...	...	...	6
...	...	...	...	...	...	12	2,300	...	...	...	...	...
...	...	...	...	...	...	36	7,100	...	...	...	...	6
...	...	...	...	...	...	9	1,780	...	...	...	...	4
...	...	...	...	...	...	25	5,000	...	...	...	...	5
...	...	...	...	...	...	18	3,600	...	...	...	...	1
...	...	...	...	...	...	13	2,600	...	...	...	...	1
...	...	...	...	...	...	113	22,380	...	...	...	...	17
...	...	...	...	...	...	522	87,559	...	...	...	...	19
...	...	...	...	...	...	14	2,800	...	...	...	...	4
...	...	...	...	...	...	13	2,600	...	...	...	...	1
...	...	...	...	...	...	2	400	...	...	...	...	...
...	...	...	...	...	...	551	93,359	...	...	...	...	24
...	...	...	...	...	...	8	1,600	...	...	...	...	2
...	...	...	...	...	...	1	200	...	...	...	...	2
...	...	...	...	...	...	3	600	...	...	...	...	1
...	...	...	...	...	...	5	1,000	...	...	...	...	...
...	...	...	...	...	...	8	1,587	...	...	...	...	...
...	...	...	...	...	...	8	1,600	...	...	...	...	3
...	...	...	...	...	...	5	1,000	...	...	...	...	1
...	...	...	...	...	...	38	7,187	...	...	...	...	9
...	...	...	...	...	...	931	1,68,196	...	...	...	...	84

License Tax.—

Division.	Districts.	Up to 31st March 1868.	In April.	In May.	In June.	In July.	In August.	In Sept.	In Oct.	Grand Total.
							REFUNDS.			
Assam.	Durrung	...	...	...	...	...	...	...	...	...
	Kamroop	...	...	...	...	...	...	...	...	...
	Seebsaugor	...	...	...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...	...	...	...
Bhaugul-pore.	Bhaugulpore	770	...	...	...	...	...	...	...	770
	Monghyr	8,000	200	...	...	...	...	...	...	8,200
	Purneah	100	...	...	...	...	...	...	...	100
	Sonthal Pergunnahs.									
	Deoghur	...	...	...	...	...	...	...	...	...
	Total ...	8,870	200	...	...	...	...	...	...	9,070
Berhwy.	Bancoorah	...	...	...	...	...	...	...	...	...
	Beerbhoom	...	100	...	180	...	...	...	...	280
	Burdwan	190	...	...	...	...	...	...	...	190
	Hooghly	...	...	...	...	...	...	...	...	...
	Howrah	280	100	...	...	...	...	...	...	380
	Midnapore	1,836	400	...	...	...	...	...	...	2,236
	Total ...	2,306	600	...	180	...	...	...	...	5,086
Chitta-gong.	Chittagong	200	...	...	...	...	...	...	...	200
	Total ...	200	...	...	...	...	...	...	...	200
Chota-Nagpore.	Hazareebaugh	100	...	...	...	...	...	...	...	100
	Lohardugga	300	...	540	...	180	...	...	...	020
	Manbhoom	200	...	...	...	...	...	...	...	200
	Total ...	500	...	540	...	180	...	...	...	1,220
Cooch-Behar.	Darjeeling	...	...	...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...	...	...	...
Orissa.	Balasore	380	...	...	...	...	...	...	...	380
	Cuttack	...	...	...	...	...	...	...	...	...
	Pooree	480	...	200	...	...	...	...	...	680
	Total ...	860	...	200	...	...	...	...	...	1,060
Dacca.	Backergunge	2,140	200	200	...	...	300	...	...	3,140
	Cachar	...	...	...	...	...	...	...	...	...
	Dacca	100	180	1,200	...	...	...	...	...	1,480
	Furreedpore	280	...	...	...	...	...	...	...	280
	Mymensing	...	...	...	...	...	...	...	...	...
	Sylhet	...	180	...	...	...	...	...	...	180
	Total ...	2,820	500	1,400	...	...	300	...	...	5,080
Patna.	Chumparun	300	...	...	...	...	...	...	...	300
	Gya	4,840	...	...	...	...	...	...	...	4,840
	Patna	100	...	...	...	...	...	...	...	100
	Sarun	992	...	...	...	...	180	...	...	1,172
	Shahabad	1,650	...	...	...	...	...	...	...	1,650
	Tirhoot	...	...	...	...	...	...	...	...	...
	Total ...	7,888	...	...	...	...	180	...	...	8,068
Presi-dency.	Calcutta	4,339	775	275	...	...	...	...	...	5,409
	Jessore	600	...	180	...	...	...	...	...	080
	Nuddea	900	...	...	...	...	...	...	...	900
	24-Pergunnahs	...	...	...	...	...	...	...	...	...
	Total ...	5,839	775	455	...	...	...	...	...	6,389
Rajshahye.	Bograh	...	...	...	...	...	...	...	...	...
	Dinagepore	100	...	...	...	...	...	...	...	100
	Maldah	...	...	...	...	...	...	...	...	...
	Moorshedabad	...	...	...	...	...	...	...	...	...
	Pubna	...	...	...	...	...	...	...	...	...
	Rajshahye	400	...	...	...	...	...	...	...	4,00
	Rungpore	...	...	...	...	...	...	...	...	...
	Total ...	500	...	...	...	...	...	...	...	500
	Grand Total ...	29,603	3,130	2,695	180	180	480	...	...	35,173

DIX B.

CLASS II.—(*Continued*).

PENALTIES REALIZED.									APPEALS DECIDED.								
Up to 31st March 1866.	In April.	In May.	In June.	In July.	In Aug.	In Sept.	In Oct.	Grand Total.	Up to 31st March 1866.	In April.	In May.	In June.	In July.	In Aug.	In Sept.	In Oct.	Grand Total.
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1
10	...	...	...	...	...	...	...	10	6	...	...	...	...	...	...	...	6
...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10	...	...	...	...	...	...	...	10	8	...	...	...	...	...	...	...	8
...	...	...	...	...	...	...	...	...	...	...	1	1	1	...	...	...	3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	2	1	1	1	...	...	...	...	5
...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	9	...	...	...	...	...	...	...	9
...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	4	...	2	...	...	...	...	...	6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	6
...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	4
...	...	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...	5
...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	17	...	...	...	...	...	...	...	17
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	13	4	2	...	...	...	...	...	19
...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	4
...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	18	4	2	...	...	...	...	...	24
...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	3	...	...	1	...	...	...	...	3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...	...	8	...	1	...	...	...	...	...	9
10	...	...	...	...	...	...	...	10	73	5	6	1	...	...	...	...	84

APPEN

License Tax.—

LICENSES ISSUED AND

Division.	Districts.	Up to 31st March, 1868.		In April.		In May.		In June.		In July.	
		Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.
Assam.	Durrung	3	300	...	...	...	...	...	...	...	...
	Kamroop	3	300	...	...	...	...	...	...	...	...
	Lukhimpore	7	700	...	...	...	100	...	...	...	...
	Nowgong	6	600	...	...	...	...	...	...	...	...
	Seebsaugor	12	1,300	...	...	...	...	...	...	...	...
	Total ...	31	3,200	...	...	...	100	...	...	...	...
Bhaugulpore	Bhaugulpore	31	3,100	...	...	...	...	...	...	...	...
	Monghyr	89	8,950	...	...	...	...	...	...	...	...
	Purneah	14	1,380	1	60	...	...	...	...	...	...
	Sonthal Pergunnahs.										
	Deoghur	21	2,100	...	...	...	...	...	...	...	...
	Pakour	1	100	...	...	...	...	...	...	...	...
	Total ...	155	15,530	1	5						
Burdwan.	Bancoorah	21	2,100	...	...	...	...	...	...	...	...
	Beerbhoom	29	2,920	1	100	...	...	...	...	...	...
	Burdwan	15	1,500	...	...	...	...	...	...	...	...
	Hooghly	16	1,580	...	...	...	...	...	...	...	...
	Howrah	11	1,100	...	...	...	...	...	...	...	...
	Midnapore	75	6,980	...	...	...	...	...	...	...	...
	Total ...	167	16,180	1	100	...	...	...	...	...	...
Chittagong.	Bullooah	3	300	...	...	...	...	...	...	...	...
	Chittagong	19	1,896	...	...	...	...	...	...	...	...
	Tipperah	11	1,050	...	...	...	...	...	...	...	...
	Total ...	33	3,246	...	...	...	...	...	...	...	...
Chota Nagpore.	Hazarebaugh	16	1,600	...	...	...	...	...	...	...	...
	Lohardugga	31	3,080	...	...	...	...	...	...	...	...
	Manbhoom	12	1,200	...	...	...	...	...	...	...	...
	Total ...	59	5,880	...	...	...	...	...	...	...	...
Cooch Behar.	Darjeeling	1	100	...	...	...	...	...	...	...	...
	Goalparah & Eastern Dooars ...	4	400	...	...	...	...	...	...	...	...
	Total ...	5	500	...	...	...	...	...	...	...	...
Orissa.	Balasore	13	1,206	...	...	...	...	...	...	...	...
	Cuttack	43	4,440	...	200	...	...	...	...	...	...
	Pooree	37	3,500	...	...	...	...	...	...	...	...
	Total ...	93	9,186	...	200	...	...	...	...	...	...
Dacca.	Backergunge	61	6,420	...	...	...	...	1	100	...	...
	Cachar	9	800	...	...	...	...	...	...	...	...
	Dacca	42	4,200	...	...	...	...	...	...	...	...
	Furreedpore	29	2,900	...	...	...	...	...	...	...	...
	Mymensing	41	4,100	...	...	...	...	...	...	...	...
	Sylhet	27	2,700	...	...	...	...	...	...	...	...
	Total ...	209	21,120	...	...	...	...	1	100	...	...
Patna.	Chumparun	14	1,302	...	...	...	...	...	...	...	...
	Gya	84	8,300	...	...	...	...	...	...	...	...
	Patna	88	8,800	...	...	...	...	...	...	...	...
	Saran	65	6,500	...	...	...	...	...	...	...	...
	Shahabad	52	5,180	...	...	...	...	...	...	...	...
	Tirhoot	42	4,200	...	...	...	...	...	...	...	...
	Total ...	325	32,282	...	...	...	...	...	...	...	...
Presidency.	Calcutta	1,108	87,196	7	350	...	...	...	...	...	...
	Jessore	58	6,780	...	...	...	...	...	...	...	...
	Nuddea	47	4,700	...	...	...	...	...	...	...	...
	24-Pergunnahs	10	1,010	...	...	...	...	...	...	...	...
	Total ...	1,223	99,686	7	350	...	...	...	...	...	...
Rajshahye.	Bograh	11	1,100	...	...	...	...	...	...	...	...
	Dinagepore	11	1,080	...	...	...	...	...	...	...	...
	Maldah	16	1,600	...	...	...	...	...	...	...	...
	Moorshedabad	30	2,845	...	...	...	...	...	...	...	...
	Pubna	20	1,983	...	...	...	...	...	...	...	...
	Rajshahye	30	3,800	...	...	...	...	...	...	...	...
	Rungpore	35	3,500	4	400	...	...	...	...	...	...
	Total ...	163	15,928	4	400	...	...	...	...	...	...
	Grand Total ...	2,472	2,22,738	13	1,100	...	100	1	100	...	...

DIX B.

Class III.

AMOUNTS REALIZED.

In August.		In September.		In October.		Grand Total.	
Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.
...	...	...	...	...	...	3	300
...	...	...	...	...	...	3	300
...	...	...	...	...	...	7	800
...	...	...	...	...	...	6	600
...	...	...	...	...	...	12	1,300
...	...	...	...	...	...	31	3,300
...	...	...	...	...	...	31	3,100
...	...	...	...	...	...	88	8,950
...	...	...	...	...	...	15	1,430
...	...	...	...	...	...	21	2,100
...	...	...	...	...	...	1	100
...	...	...	...	...	...	156	15,630
...	...	...	...	...	...	21	2,100
...	100	...	...	...	...	30	3,120
...	...	...	...	...	...	15	1,500
...	...	...	...	...	...	16	1,680
...	...	...	...	...	...	11	1,100
...	...	...	...	...	...	75	6,980
...	100	...	...	...	...	168	16,380
...	...	...	...	...	...	3	300
...	...	...	...	...	...	19	1,866
...	...	...	...	...	...	11	1,080
...	...	...	...	...	...	33	3,246
...	...	...	...	...	...	16	1,600
...	...	...	...	...	...	31	3,080
...	...	...	...	...	...	12	1,200
...	...	...	...	...	...	59	5,880
...	...	...	...	...	...	1	100
...	...	...	...	...	...	4	400
...	...	...	...	...	...	5	500
...	...	...	...	...	...	13	1,206
...	...	...	...	...	...	43	4,650
...	...	...	...	...	...	37	3,500
...	...	...	...	...	...	93	9,386
...	...	...	...	...	...	62	6,520
...	...	...	...	...	...	9	800
...	...	...	...	...	...	43	4,200
...	...	...	...	...	...	29	2,900
...	...	...	...	...	...	41	4,100
...	...	...	...	...	...	27	2,700
...	...	...	...	...	...	210	21,320
...	...	...	...	...	...	14	1,362
...	...	...	...	...	...	84	8,300
...	...	...	...	...	...	68	6,800
...	...	...	...	...	...	65	6,500
...	...	...	...	...	...	52	5,180
...	...	...	...	...	...	42	4,200
...	...	...	...	...	...	325	32,282
...	...	...	...	...	...	1,115	87,646
...	...	...	...	...	...	69	6,780
...	...	...	...	...	...	47	4,700
...	...	...	...	...	...	10	1,010
...	...	...	...	...	...	1,240	1,00,036
...	...	...	...	...	...	11	1,100
...	...	...	...	...	...	11	1,080
...	...	...	...	...	...	16	1,600
...	...	...	...	...	...	30	2,985
...	...	...	...	...	...	20	1,963
...	...	...	...	...	...	39	3,690
...	...	...	...	...	...	39	3,900
...	...	...	...	...	...	166	16,328
...	100	...	...	...	...	2,486	2,24,182

AS DECIDED.

ly.	Aug.	Sept.	Oct.	Grand Total.
..	...	...	...	...
..	...	...	...	3
..	...	...	...	11
..	...	...	...	...
..	...	...	...	...
..	...	..	...	14
...	...	...	...	3
..	...	...	...	3
..	...	...	...	...
...	...	...	...	13
...	...	...	...	...
...	...	...	...	19
...	...	...	...	2
2	...	...	...	23
...	...	...	...	...
...	...	...	...	2
...	...	...	...	3
...	...	...	..	11
2	...	...	...	41
...	...	...	...	1
...	...	...	...	2
...	...	...	...	...
...	...	...	...	3
...	...	...	...	4
...	...	...	1	6
...	...	...	...	...
...	...	...	1	10
...	...	...	...	...
...	...	...	...	1
...	...	...	...	1
...	...	...	...	4
...	...	...	...	22
...	...	...	...	23
...	...	...	...	49
...	...	...	...	10
...	...	...	...	...
...	...	...	...	5
...	...	...	...	...
...	...	...	...	4
...	...	...	...	3
...	...	...	..	22
...	...	...	...	7
...	...	...	...	10
...	...	...	...	25
...	...	...	...	14
1	...	...	...	20
...	...	...	...	...
1	...	...	...	76
...	...	...	...	48
...	...	...	...	18
...	...	...	...	13
...	...	...	..	...
...	...	...	...	79
...	...	...	...	2
...	...	...	...	2
...	...	...	...	1
...	...	...	...	...
...	...	...	...	1
...	...	...	...	9
...	...	...	...	5
...	...	...	...	20
3	3	...	1	334

APPEN

License Tax.—

LICENSES ISSUED AND

Division.	DISTRICTS.	Up to 31st March, 1868.		In April.		In May.		In June.		In July.	
		Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.
Assam.	Durrung	35	700	...	...	...	...	...	...	...	...
	Kamroop	120	2,380	...	...	1	20	1	20	...	...
	Lukhimpore	94	1,880	4	80	...	60	...	...	...	...
	Nowgong	32	640	...	...	...	...	...	...	...	...
	Seebsangor	161	3,230	...	...	...	...	...	...	...	...
	Total ...	442	8,830	4	80	1	80	1	20	...	...
Beauselpore.	Bhaugulpore	130	2,600	2	40	...	...	...	...	...	...
	Monghyr	503	9,900	7	140	3	50	...	...	...	...
	Purneah	109	2,072	16	160	1	10	...	...	...	...
	Sonthal Pergunnahs.										
	Deoghur	73	1,460	...	...	...	..	...	...	...	...
	Godda	9	230	...	...	...	..	...	...	...	...
	Nya-Doomka	4	80	...	...	...	..	...	...	...	...
	Pakour	18	360	...	...	...	..	...	...	...	...
	Rajmehal	45	* 1,000	...	...	...	..	...	...	...	...
	Total ...	891	17,602	25	340	4	60	...	...	...	...
Burdwan.	Bancoorah	74	1,480	1	20	...	...	...	...	...	...
	Beerbhoom	157	3,145	1	20	...	...	...	...	...	20
	Burdwan	191	3,800	4	80	2	30	1	10	1	95
	Hooghly	142	2,850	...	...	...	...	...	...	...	...
	Howrah	53	1,070	...	...	...	...	...	...	...	...
	Midnapore	360	5,852	...	...	...	...	...	...	...	...
	Total ...	977	18,297	6	120	2	30	1	10	1	115
Chittagong.	Bullooah *	47	940	...	...	...	...	1	20	1	20
	Chittagong	160	3,240	3	60	1	20	...	...	...	...
	Tipperah ...	57	1,146	...	...	...	...	...	...	...	...
	Total ...	264	5,326	3	60	1	20	1	20	1	20
Chota Nagpore.	Hazareebaugh	177	3,572	...	40	...	90	...	40	...	45
	Lohardugga	108	2,240	2	2	...	18	...	...	...	...
	Manbhoom	85	1,700	...	...	...	...	...	...	...	...
	Singbhoom	16	320	...	...	...	...	...	...	...	...
	Total ...	386	7,702	..	42	..	108	...	40	..	45
Cooch-Behar.	Darjeeling	56	1,120	..	..	....	...	...	...	...	...
	Goalpara & Eastern Dooars ...	88	1,760	..	...	..	..	...	...	...	...
	Western Dooars * ...	* ...	...	...	...	...	...	...	...	...	...
	Total ...	144	2,880	...	...	...	...	...	...	...	...
Orissa.	Balasore	50	986	...	...	...	...	...	...	...	...
	Cuttack	293	5,860	1	130	...	...	...	...	...	...
	Pooree	138	2,470	1	10	...	20	...	...	...	...
	Total ...	481	9,416	2	130	...	20	...	...	...	...
Dacca.	Backergunge	483	9,526	...	...	...	...	...	...	...	...
	Cachar	144	2,760	1	20	1	10	...	...	...	...
	Dacca	458	9,156	6	120	...	36	...	...	...	...
	Furreedpore	78	1,560	...	...	...	...	...	...	...	...
	Mymunsing	333	6,660	21	420	2	40	1	20	...	...
	Sylhet	181	3,620	...	...	...	20	...	...	...	...
	Total ...	1,678	33,282	28	560	3	106	1	20	...	...
Patna.	Chumparun	103	2,265	...	...	..	...	...	...	...	...
	Gya	366	7,070	...	...	...	...	...	...	...	...
	Patna	324	6,440	...	...	...	...	...	...	...	...
	Sarun	180	3,580	2	55	...	...	...	...	...	...
	Shahabad	103	3,092	...	...	...	...	...	...	...	...
	Tirhoot	227	4,540	...	...	...	...	...	...	...	...
	Total ...	1,453	28,577	2	55	...	...	...	...	...	...
Presidency.	Calcutta	5,935	78,064	39	402	3	30	...	...	...	...
	Jessore	371	7,420	...	...	...	...	...	...	...	...
	Nuddea	324	6,480	...	...	...	...	...	...	...	...
	24-Pergunnahs ...	191	3,826	...	...	...	...	...	...	...	...
	Total ...	6,221	95,790	39	402	3	30	...	...	...	...
Rajshahye.	Bograh	155	3,100	...	...	...	...	...	...	...	...
	Dinagepore	137	2,756	...	...	...	...	...	...	...	...
	Maldah	84	1,670	...	...	...	...	...	...	...	...
	Moorshedabad ...	235	4,700	...	...	...	...	...	...	...	...
	Pubna	170	3,400	...	300	...	...	...	...	...	50
	Rajshahye	218	4,080	...	...	...	...	...	...	...	...
	Rungpore	228	4,560	16	320	...	...	...	...	...	...
	Total ...	1,227	24,266	16	620	...	...	...	...	...	50
	Grand Total ...	14,164	2,32,058	125	2,064	14	5411	4	110	2	231

DIX B.

Class IV.

AMOUNTS REALIZED.

In August.		In September.		In October.		Grand Total.		In				
Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	J.	Aug.	Sept.	Oct.	Grand Total.
...	...	...	...	...	...	35	700		...	...	...	...
...	...	...	...	...	...	122	2,490		...	...	...	14
...	...	...	...	...	...	98	2,020		...	...	...	16
...	...	...	...	...	...	32	640		...	...	...	...
...	...	...	...	...	...	161	3,220		...	...	...	...
...	...	...	...	...	...	448	9,010		...	...	...	30
...	...	...	...	...	...	132	2,640		...	...	...	2
...	...	...	...	...	...	513	9,990		...	...	...	4
...	...	...	...	...	...	126	2,242		...	...	...	...
...	...	...	...	...	...	73	1,460		...	...	...	16
...	...	...	...	...	...	9	230		...	...	...	...
...	...	...	...	...	...	4	80		...	...	...	...
...	...	...	...	...	...	18	360		...	...	...	...
...	...	...	...	...	...	45	1,000		...	...	...	...
...	...	...	...	...	...	920	18,002		...	...	...	23
...	...	...	...	...	...	75	1,500		...	...	...	11
...	20	...	...	...	...	159	3,205	6	2	...	...	82
...	...	...	...	...	...	199	4,016	1	...	...	...	7
...	...	...	...	...	...	142	2,850		...	...	...	1
...	...	...	...	...	...	53	1,070		...	...	...	1
...	...	...	...	...	...	360	5,852		...	...	...	7
...	20	...	...	...	...	987	18.593	7	2	...	...	109
...	...	...	...	...	...	49	980		...	...	...	...
...	...	...	...	...	...	164	3,320		...	...	...	15
...	...	...	...	...	...	57	1,146		...	...	...	...
...	...	...	...	...	...	270	5,446		...	...	...	15
...	...	...	...	...	...	177	3,787		...	...	...	12
1	20	...	...	...	...	109	2,240		...	2	...	3
...	...	...	...	...	...	85	1,700		...	...	...	...
...	...	...	...	...	...	16	320		...	...	...	1
1	20	...	...	...	...	387	8,047		...	2	...	16
...	...	...	...	...	...	56	1,120		...	...	...	...
...	...	...	...	...	...	88	1,760		...	...	...	...
...	...	...	...	...	...	144	2,880		...	...	...	...
...	...	...	...	...	...	50	960		...	...	...	11
...	...	...	...	...	...	294	6,090		...	...	...	76
...	...	...	...	...	...	139	2,500		...	...	...	29
...	...	...	...	...	...	483	9,566		...	...	...	119
...	...	...	...	...	...	484	9,626		...	...	...	2
...	...	...	...	...	...	146	2,780		...	...	...	...
...	...	...	...	...	...	464	9,313		...	...	...	26
...	...	...	...	...	...	79	1,580		...	...	...	...
...	...	...	...	...	...	357	7,140		...	...	...	1
...	...	...	...	...	...	161	3,640		...	...	...	4
...	...	...	...	...	...	1,710	33,908		...	...	...	33
...	...	...	...	...	...	163	3,265		...	...	...	31
...	...	...	...	...	...	366	7,070		...	...	...	21
...	...	...	...	...	...	324	6,440		...	...	...	15
1	16	...	...	...	...	183	3,651		...	...	...	13
...	...	...	...	...	...	193	3,992		...	...	...	12
...	...	...	...	...	...	227	4,540		...	...	...	4
1	16	...	...	...	...	1,456	28,048		...	...	...	98
...	...	...	...	...	...	5,377	78,496		...	...	...	14
...	...	...	...	...	...	371	7,420		...	...	...	22
...	...	...	...	...	...	324	6,480		...	...	...	10
...	...	...	...	...	...	191	3,826		...	...	...	...
...	...	...	...	...	...	6,263	96,222		...	...	...	46
...	...	...	...	...	...	155	3,100		...	...	...	...
...	...	...	...	...	...	137	2,756		...	...	...	9
...	...	...	...	...	...	84	1.670		...	...	...	3
...	...	...	...	...	...	235	4,700		...	...	...	...
...	60	...	140	...	...	170	3,940		...	...	...	5
...	...	...	...	...	...	218	4,080		...	...	...	3
...	...	...	...	...	...	244	4,880		...	...	...	1
...	60	...	140	...	...	1,243	25,126		...	...	...	20
2	106	...	140	...	...	14,911	2,55,508	5	7	2	2	...	510

LICENSES ISSUED AND

Division.	Districts.	Up to 31st March 1868.		In April.		In May.		In June.		In July.	
		Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.
Assam.	Cossyah and Jynteah Hills ...	1	10	...	...	...	...	...	...	...	...
	Durrung	52	515	...	...	...	...	...	...	...	...
	Kamroop ...	293	2,970	17	170	2	20	2	20	...	...
	Lakhimpore ...	92	920	3	30	...	80	...	...	...	...
	Nowgong ...	92	920	...	...	...	...	...	...	...	...
	Seebsaugor ...	46	460	...	...	...	...	...	...	...	...
	Total ...	576	5,795	20	200	2	100	2	20	...	...
Bhaugulpore.	Bhaugulpore ...	368	3,680	8	80	...	...	...	...	...	...
	Monghyr ...	879	8,025	8	65	4	30	...	...	...	...
	Purneah... ...	326	3,126	59	370	7	40	...	...	...	...
	Sonthal Pergunnahs.										
	Deoghur	127	1,270	...	...	...	...	...	...	...	...
	Goddah... ...	55	904	...	...	...	...	...	...	...	...
	Nya-Doomka ...	26	255	1	5	...	...	...	...	...	...
	Pakour	42	420	...	...	...	...	...	...	...	...
	Rajmehal ...	82	870	...	...	...	...	...	...	...	...
	Total ...	1,905	18,260	76	520	11	70	...	...	...	...
Burdwan.	Bancoorah ...	257	2,570	2	20	...	...	...	...	...	...
	Beerbhoom ...	498	4,980	14	140	5	50	...	40	...	227
	Burdwan ...	489	4,805	33	330	9	50	14	70	4	130
	Hooghly ...	436	4,378	1	10	...	...	...	...	...	...
	Howrah	155	1,587	3	26	1	10	3	30	...	...
	Midnapore ...	1,170	9,750	..	...	...	...	...	...	...	...
	Total ...	3,005	28,100	53	526	15	110	17	140	4	357
Chittagong.	Bulloosh	141	1,410	9	90	6	60	16	160	5	70
	Chittagong ...	351	3,639	2	20	...	...	...	...	...	...
	Tipperah	131	1,310	1	10	...	...	...	...	...	...
	Total ...	623	6,349	12	120	6	60	16	160	5	70
Chota-Nagpore.	Hazareebaugh ...	601	6,112	3	50	...	60	...	171	...	20
	Lohardugga ...	407	4,027	20	210	6	76	...	35	2	10
	Manbhoom ...	324	3,240	...	...	...	...	...	...	...	...
	Singbhoom ...	101	1,008	1	10	...	...	...	...	...	...
	Total ...	1,433	14,387	24	270	6	136	...	206	2	60
Cooch-Behar.	Darjeeling	24	240	...	...	...	...	...	...	...	...
	Goalpara & Eastern Dooars ...	174	1,735	10	100	1	10	...	...	...	...
	Total ...	198	1,975	10	100	1	10	...	...	...	...
Orissa.	Balasore... ...	151	1,490	...	...	...	...	...	...	...	...
	Cuttack	528	5,445	3	70	...	...	...	...	...	...
	Pooree	450	3,065	5	30	...	...	...	...	...	...
	Total ...	1,129	10,500	8	100	...	...	...	...	...	...
Dacca.	Backergunge ...	707	7,216	1	10	...	...	...	...	...	...
	Cachar	118	1,175	...	...	...	...	...	...	...	...
	Dacca	1,920	10,235	26	360	2	40	...	...	...	...
	Furreedpore ...	210	2,100	...	...	...	...	...	...	...	...
	Mymensing	574	5,740	47	470	3	30	9	90	...	...
	Sylhet	424	4,240	3	30	...	...	...	...	...	...
	Total ...	3,953	30,706	77	870	5	70	9	90	...	...
Patna.	Chumparun ...	392	3,680	1	16	3	12	...	...	...	...
	Gya	646	6,010	2	15	...	...	...	...	...	...
	Patna ...	667	6,614	...	...	...	...	...	...	...	...
	Sarun	414	4,041	...	...	1	10	...	...	...	...
	Shahabad ...	644	6,373	...	...	...	...	...	...	...	...
	Tirhoot	407	4,090	1	10	...	...	...	...	...	...
	Total ...	3,260	31,814	4	41	4	22	...	...	...	...
Presidency.	Calcutta	4,315	25,990	105	411	9	43	...	...	...	...
	Jessore	866	8,660	...	...	...	...	...	...	...	...
	Nuddea	717	7,183	...	...	...	...	...	...	...	...
	24-Pergunnahs ...	677	6,795	...	...	...	...	...	...	...	...
	Total ..	6,575	48,631	105	411	9	43	...	...	...	...
Rajshahye.	Bograh	400	4,000	...	...	...	...	...	...	...	...
	Dinagepore ...	284	2,836	...	...	...	...	...	...	...	...
	Maldah	284	2,380	...	10	...	15	...	...	...	...
	Moorshedabad ...	396	3,943	1	10	10	100	...	...	...	...
	Pubna	312	3,120	...	50	...	...	...	...	...	...
	Rajshahye ...	507	4,580	...	...	...	...	...	...	...	...
	Rungpore ...	513	5,130	64	430	...	...	...	...	...	...
	Total ...	2,706	27,113	65	710	10	115	...	...	...	...
	Grand Total ...	34,513	2,23,690	454	3,868	69	766	44	616	11	487

DIX B.

Class V.

AMOUNTS REALIZED.

In August		In September		In October		Grand Total	
Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.
...	...	...	..	...	...	1	10
...	...	...	...	...	...	52	515
1	10	...	...	2	20	317	3,210
...	...	...	...	...	...	95	1,040
...	...	...	...	...	...	92	920
...	...	...	...	..	...	46	460
1	10	...	...	2	20	603	6,145
...	..	...	...	...	...	376	3,770
...	...	...	...	...	...	891	8,120
..	...	...	...	...	...	392	3,636
...	...	...	...	...	...	127	1,270
...	...	...	...	...	...	55	804
...	...	...	...	...	...	27	260
...	...	...	...	...	...	42	420
...	...	...	...	...	...	82	870
...	...	...	...	...	...	1,992	18,850
...	...	...	...	...	..	259	2,590
...	217	...	...	...	...	517	5,654
...	222	...	...	...	...	549	5,697
...	...	...	...	...	...	437	4,389
...	...	...	...	...	...	162	1,653
...	...	...	...	...	...	1,170	9,750
...	439	...	...	...	...	3,094	29,732
...	1	...	...	...	...	177	1,791
...	..	...	..	...	...	353	3,649
...	...	...	...	...	...	132	1,320
...	1	...	...	...	...	662	6,760
...	50	...	...	...	...	604	6,493
1	30	...	10	...	...	436	4,428
...	..	...	...	...	...	324	3,240
...	...	...	..	...	...	102	1,018
1	80	...	10	...	...	1,466	15,179
...	...	...	...	...	...	24	240
...	...	...	...	...	...	185	1,845
...	..	...	...	...	...	209	2,085
...	...	..	...	...	..	151	1,490
...	...	...	...	...	...	531	5,415
...	...	..	..	...	...	455	3,695
...	...	...	..	...	...	1,137	10,600
...	..	...	...	...	...	708	7,226
...	...	...	...	...	...	118	1,176
...	...	...	...	...	...	1,042	10,635
...	...	...	...	...	...	210	2,100
...	...	...	...	...	...	633	6,330
...	...	...	...	...	...	427	4,270
...	...	...	...	...	...	3,144	3,1736
...	...	...	...	...	...	366	3,708
...	...	...	...	...	...	648	6,025
...	...	...	...	...	...	667	6,614
...	...	...	...	...	...	416	4,151
...	...	...	...	...	...	641	6,373
...	...	...	...	...	...	408	6,000
...	...	...	...	...	...	3,288	31,877
...	..	...	...	...	...	4,429	28,444
...	...	...	...	...	...	866	8,260
...	...	...	...	...	...	717	7,196
...	...	...	..	...	...	677	6,795
...	...	...	...	...	...	6,689	46,085
...	...	...	...	...	...	409	4,090
...	...	...	...	...	...	294	2,938
...	...	...	...	...	...	334	3,414
...	...	...	...	...	...	407	4,095
...	...	...	30	...	...	312	3,200
...	...	...	...	...	...	567	4,580
...	...	...	...	...	...	577	5,770
..	...	...	30	...	...	2,831	27,986
2	530	...	40	2	20	25,095	2,30,017

ALS DECIDED

In				
ly.	Aug.	Sept.	Oct.	Grand Total.
.	...	...	...	...
.	...	...	...	...
.	...	...	...	51
.	...	...	...	53
.	..	...	...	4
.	...	...	...	...
...	...	...	...	108
.	...	...	...	3
.	...	..	...	9
.	...	...	...	...
.	...	...	...	37
.	...	...	...	10
.	...	...	...	...
.	...	...	...	...
.	...	...	...	...
.	...	...	...	50
.	...	...	...	38
3	...	...	...	277
1	...	...	...	19
.	...	...	...	3
.	...	...	...	4
.	...	...	...	9
4	...	...	...	350
.	...	...	...	...
.	...	...	...	24
.	...	...	...	..
...	...	...	...	23
.	...	...	...	3
.	...	2	...	3
.	...	...	...	...
.	...	...	...	11
.	...	2	...	17
.	...	...	...	..
.	...	...	..	1
.	..	...	...	...
.	..	...	...	1
.	...	...	...	10
.	...	...	...	132
.	...	...	..	81
..	.	...	...	202
..	...	.	...	..
.	...	...	...	...
.	...	...	...	34
.	...	...	...	...
.	...	...	...	...
.	...	...	...	1
..	..	...	..	35
.	..	...	...	52
.	...	...	...	6
.	...	...	...	3
.	...	...	...	14
.	..	...	...	15
..	...	...	...	3
..	...	...	...	93
.	...	...	...	1
.	...	...	...	13
.	...	...	...	3
.	...	...	...	1
...	...	...	...	17
.	...	...	...	1
.	...	...	...	22
.	...	...	...	30
.	...	...	...	...
.	...	...	...	8
.	...	...	...	3
.	...	...	...	9
...	...	...	...	82
4	...	2	...	1,047

LICENSES ISSUED AND

DIVISION.	DISTRICTS.	UP TO 31ST MARCH 1868.		IN							
				APRIL.		MAY.		JUNE.		JULY.	
		Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.
ASSAM.	Cossyah and Jynteah Hills ...	6	24	...	...	...	...	...	...	...	...
	Durrung	421	1,646	...	...	...	...	...	...	...	...
	Kamroop	1,317	4,891	216	864	30	120	38	152	6	24
	Lukhimpore	457	1,828	11	44	...	...	...	...	...	...
	Nowgong	672	2,704	...	...	...	...	...	...	...	...
	Seebsaugor	783	3,132	...	...	...	...	...	...	...	...
	Total ...	3,656	14,217	227	908	30	120	38	152	6	24
BHAUGULPORE.	Bhaugulpore	2,576	10,327	17	66	...	...	...	...	...	...
	Monghyr	3,624	13,172	25	82	14	46	...	4	...	...
	Purneah	2,672	10,376	201	636	54	194	...	...	...	...
	Sonthál Pergunnahs.										
	Deoghur	378	1,492	...	...	...	...	...	...	...	...
	Godda	356	1,424	...	...	...	...	...	...	...	...
	Nya-Doomka	288	1,205	10	22	...	...	...	...	...	...
	Pakour	176	704	...	...	...	...	...	...	...	...
	Rajmehal	515	2,088	...	...	...	...	...	...	...	...
	Total ...	10,590	40,788	253	808	98	240	...	4	...	...
BURDWAN.	Bancoorah	2,203	8,812	44	176	...	...	...	...	...	...
	Beerbhoom	3,987	15,572	97	362	7	132	...	165	...	922
	Burdwan	3,592	14,434	80	331	14	105	59	118	66	142
	Hooghly	5,653	20,990	28	108	...	...	...	...	...	...
	Howrah	1,290	5,194	108	432	36	144	60	244	...	...
	Midnapore	7,630	22,998	19	38	...	...	...	...	...	...
	Total ...	24,355	88,200	376	1,477	57	381	119	527	66	1,064
CHITTA-GONG.	Bullooah	2,631	10,524	303	1,216	82	330	50	200	13	72
	Chittagong	4,213	17,456	24	116	7	107	3	81	...	...
	Tipperah	2,413	9,735	143	588	15	60	17	68	...	...
	Total ...	9,257	37,715	470	1,920	104	547	70	349	13	72
CHOTA-NAGPORE.	Hazareebaugh	3,444	14,104	15	181	...	58	...	221	...	34
	Lohardugga	2,732	10,956	81	349	34	172	2	173	8	135
	Maunbhoom	2,224	8,904	...	...	...	...	...	...	...	...
	Singbhoom	367	1,460	1	4	...	...	...	...	...	...
	Total ...	8,767	55,424	97	534	34	230	2	394	8	169
COOCH-BEHAR.	Darjeeling	156	624	3	12	...	...	...	...	...	...
	Goalpara & Eastern Doors ...	1,745	6,938	149	596	114	456	...	...	...	...
	Total ...	1,901	7,563	152	608	114	456	...	...	...	...
ORISSA.	Balasore	826	3,304	...	...	...	...	...	...	...	...
	Cuttack	2,331	9,333	14	152	...	*20	...	*22	...	...
	Pooree	1,575	5,046	128	356	4	10	...	...	...	...
	Total ...	4,732	17,683	142	508	4	30	...	22	...	...
DACCA.	Backergunge	2,115	8,384	44	176	44	176	6	24	...	...
	Cachar	350	1,380	2	8	1	4	...	...	...	...
	Dacca	5,164	20,748	103	410	64	311	...	*285	...	...
	Furreedpore	1,088	4,352	...	...	...	...	...	...	...	*30
	Mymensing	3,178	8,892	635	2,540	114	458	181	834	...	*306
	Sylhet	1,988	7,952	159	641	17	127	5	94	...	174
	Total ...	13,878	51,608	943	3,775	240	1,074	192	1,237	...	510
PATNA.	Chumparun	1,320	4,942	2	14	1	8	...	...	...	...
	Gya	3,209	11,881	3	12	1	8	...	...	...	...
	Patna	3,221	12,712	...	...	...	...	...	...	...	...
	Sarun	1,642	6,490	6	24	1	16	...	...	...	...
	Shahabad	2,909	11,635	...	...	...	...	...	...	...	...
	Tirhoot	3,861	12,459	...	...	...	...	...	...	...	...
	Total ...	15,162	59,025	11	50	3	32	...	...	...	...
PRESI-DENCY.	Calcutta	11,331	35,511	354	694	14	28	...	...	...	...
	Jessore	9,259	37,236	...	...	...	...	...	...	...	...
	Nuddea	6,272	25,194	...	...	...	...	...	...	...	...
	24-Pergunnahs	8,038	32,166	...	...	...	...	...	...	...	...
	Total ...	34,900	1,30,106	354	694	14	28	...	...	...	...
RAJSHAHYE.	Bograh	1,372	7,500	...	...	...	...	...	...	...	...
	Dinagepore	2,159	8,712	...	...	...	...	...	...	...	...
	Maldah	2,229	8,916	148	617	...	267	...	116	...	...
	Moorshedabad	3,928	15,698	21	84	4	16	...	...	...	...
	Pubna	2,249	8,996	...	105	...	30	...	80	...	...
	Rajshahye	2,862	2,744	...	24	...	...	...	...	...	...
	Rungpore	4,704	16,816	432	1,732	6	24	...	486	...	100
	Total ...	20,001	73,372	603	2,562	10	227	...	682	...	100
	Grand Total ...	1,45,979	5,80,700	3,627	13,943	708	2,965	421	3,877	93	1,939

* Details by classes not obtained.

DIX B.

VI.

AMOUNTS REALIZED.

In								Grand Total.				
August.		September.		October.		November.				ber.	October.	Grand Total.
Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.	Licenses.	Realizations.			
...	...	...	...	...	...	...	...	6	24		...	...
...	...	...	...	...	...	...	...	421	1,648		...	902
7	28	3	12	4	16	...	...	1,521	6,097		...	1,191
...	...	...	...	...	...	...	...	466	1,872		...	1,046
...	...	...	...	...	...	...	...	672	2,704		...	945
...	...	...	...	...	...	...	...	783	3,132		...	504
7	28	3	12	4	16	...	...	3,871	15,477		...	4,588
...	...	...	...	...	...	...	...	2,593	10,393		...	3,360
...	...	...	...	...	...	...	...	3,003	13,304		...	3,634
...	...	...	...	...	...	...	...	2,957	11,266		...	4,395
...	...	...	...	...	...	...	...	373	1,492		...	185
...	...	...	...	...	...	...	...	356	1,424		...	130
...	...	...	...	...	...	...	...	308	1,227		...	224
...	...	...	...	...	...	...	...	176	704		...	218
...	...	...	...	...	...	...	...	515	2,088		...	227
...	...	...	...	...	...	...	...	10,941	41,838		...	12,383
...	...	...	...	...	...	...	...	2,247	8,986		...	1,943
...	812	...	...	...	...	...	...	3,971	17,995		...	4,292
...	79	...	...	...	...	...	...	3,811	15,409		...	2,544
...	...	...	...	...	...	...	...	5,661	21,098		...	2,474
...	...	...	...	...	...	...	...	1,404	6,014		...	2,365
...	...	...	...	...	...	...	...	7,640	23,036		...	6,804
...	891	...	...	...	...	...	...	24,853	92,540		...	20,332
2	8	...	...	2	8	...	...	3,083	12,358		...	4,120
...	...	...	...	...	...	...	...	4,247	17,810		...	2,868
...	...	...	...	...	...	...	...	2,588	10,451		...	3,331
2	8	...	...	2	8	...	...	9,918	40,619		...	10,317
...	8	...	4	...	...	...	...	3,459	14,610		...	1,920
17	105	8	28	...	42	...	...	2,882	12,020	6	...	4,532
...	...	...	...	...	...	...	...	2,224	8,904		...	2,172
...	...	...	...	...	...	...	...	368	1,464		...	720
17	173	8	32	...	42	...	...	8,933	36,998	6	...	9,344
...	...	...	...	...	...	...	...	159	638		...	1,613
...	...	...	...	...	...	...	...	2,008	7,990		...	4,870
...	...	...	...	...	...	...	...	2,167	8,638		...	6,483
...	...	...	...	...	...	...	...	826	3,304		...	2,530
...	...	...	...	...	...	...	...	2,345	9,527		...	2,432
...		...	...	...	...	...	...	1,707	5,412		...	2,718
...	...	...	...	...	...	...	...	4,878	18,243		...	7,670
2	8	...	...	...	...	...	...	2,211	8,868		...	2,903
...	...	...	...	...	...	...	...	353	1,392		...	193
...	...	...	...	...	...	...	...	5,331	21,774		...	7,019
...	...	...	...	...	...	...	...	1,088	4,382		...	2,201
...	...	...	...	...	...	...	...	3,103	12,425		...	3,530
...	...	...	...	...	...	...	...	2,169	8,988		...	2,464
2	8	...	...	...	...	...	...	14,255	58,212		...	18,320
...	...	...	...	...	...	...	...	1,323	4,864		...	1,486
...	...	...	...	...	...	...	...	3,213	11 881		...	3,079
...	...	...	...	...	...	...	...	3,221	12,712		...	3,460
...	...	...	...	...	...	...	...	1,640	6,560		...	3,104
...	...	...	...	...	...	...	...	2,909	11,625		...	3,210
...	...	...	...	...	...	...	...	2,861	11,459		...	3,169
...	...	...	...	...	...	...	...	15,176	58,107		...	17,507
...	...	...	...	...	...	...	...	11,609	36,233		...	20,915
...	...	...	...	...	...	...	...	9,259	37,235		...	9,290
...	...	...	...	...	...	...	...	6,272	26,164		...	9,205
...	...	...	...	...	...	...	...	8,088	32,166		...	10,256
...	...	...	...	...	...	...	...	35,268	1,30,328		...	49,666
...	...	...	...	...	...	...	...	1,872	7,589		...	2,885
...	...	...	...	...	...	...	...	2,159	8,712		...	4,931
...	...	...	...	...	...	...	...	2,377	10,406		...	2,385
...	...	...	...	...	...	...	...	3,951	15,789		...	8,042
...	18	...	40	...	...	...	...	2,249	9,269		...	5,613
...	...	...	...	...	...	...	...	2,862	9,789		...	5,080
...	...	...	...	...	...	...	...	5,143	21,156		...	9,572
...	18	...	40	...	...	...	...	20,613	82,611		...	38,488
28	1,120	11	84	6	66	...	...	1,50,873	5,85,069	6	...	1,95,069

Appendix C.

From F. B. SIMSON, Esq., *Offg. Commissioner of the Dacca Division, to the Secretary to the Board of Revenue, Lower Provinces.—(No. 935A., dated the 31st July 1868.)*

I have the honor to acknowledge the receipt of your letters Nos. 3703B and 3803B, dated 6th and 10th instant, respectively, and to explain as follows.

2. It is true that in the most populous and largest districts of this division, there was delay in several cases in resorting to coercive measures for the realization of the license tax, and I have referred to this in previous communications. On the whole, considering the unpopularity of the tax, as all such imposition must be unpopular at the outset, the delay in question is not, I beg to submit, so much to be regretted, as a very strict enforcement of the law would have greatly added to its unpopularity. The subjoined memorandum of actual collections, extracted from the Board's Preliminary Report of the Operation of the License Tax in the Lower Provinces, will show that, notwithstanding the delay complained of, the collections of this division are, I trust, as good as are generally shewn, compared with those of other divisions.

Para. 2 of Board's No. 3703B.

	Rs.		
Assam	33,526	for	1867-68
Bhaugulpore	1,22,943	,,	do.
Burdwan	1,58,584	,,	do.
Chittagong	53,836	,,	do.
Rajshahye	1,56,360	,,	do.
Dacca	1,84,800	,,	do.
Patna	2,07,786	,,	do.
Presidency	6,27,498	,,	do.
Chota Nagpore	67,897	,,	do.

3. Copies of the explanations* from the Deputy Commissioner of Cachar and the Collectors of Dacca and Backergunge are herewith submitted, as required by the Board of Revenue. The explanations do not meet the Board's inquiry with sufficient exactness. The fact was that assessment was regarded as the primary object to be obtained, collection was a subsequent operation to be enforced by the Assessors after assessment was completed, generally and confessedly there was delay in every district in the enforcement of collections, in service of notices, in prosecution before the Magistrates, and in exaction of the penalties. But I had no means of knowing of these shortcomings at first.

* Deputy Commissioner's No. 143, dated 26th June 1868.
Dacca Collector's No. 54, dated 12th June 1868.
Backergunge Collector's No. 128, dated 27th July.

4. At the close of the year, the number of persons who were served with notices and were not prosecuted was, in Backergunge 2; in Cachar 5; in Dacca 323; in Mymensingh 1326; and in Sylhet 148. They were not prosecuted pending completion of enquires into objections brought forward by them

Para. 3 of Board's letter above referred to.

against their liability to assessment. In Cachar and Dacca, the balances due from the defaulters have been since remitted on production of certificates of payments in other districts, or on proof of their non-liability. In Backergunge, the two persons have since paid their tax. In Mymensingh, of the 1,326 persons, 344 who were assessed according to the old income tax papers, were not found; while some who have been since found were not liable, and several others have since paid the tax, or are under prosecution before the Magistrate. In Sylhet, many of the 148 persons were hawkers and petty dealers, who left the district immediately after their names were entered in the assessment list.

5. Except in some early proceedings in Mymensingh, the Collectors generally do not seem to have perceived that the law demanded the payment of the tax required before entering into the consideration of any objection to assessment. The modification of the law requiring this could not have been thoroughly known in the districts, till July, even to the officials; to the people it was quite strange. The Collectors took too lenient a view of this point, and apparently very often tried objections before acting on the fact that the demand had not been paid up. This was entirely a detail connected with the Appellate Courts. The Collectors sat as Commissioners, and the proceedings did not come before me. In the case I first looked into in Mymensingh, due notice had been taken of the necessity for payment of the assessment before consideration of the objection; and I had no reason to suppose that Collectors had generally been so lenient. Similarly, when I found out that notices, though issued, were much neglected, and prosecution on them delayed, I took up the matter; but it was long before I found it out.

6. I took at once the greatest care to point out to Mr. Price, the Officiating Collector of Mymensingh, the total insufficiency of old defective and incorrect income tax lists as a guide for license tax assessment, and peremptorily stopped the assessment which was being made in accordance chiefly with these lists. The License Tax Assessor for the district of Mymensingh, Baboo Kisto Chunder Sundial, was very inefficient. The retiring Collector, Mr. Reynolds, did not know how inefficient. He made a rosy report and misled Mr. Price. I have repeatedly noticed the unsatisfactory progress in license tax operations in Mymensingh.

7. The explanations* received from Messrs. Alexander and Reynolds are herewith submitted, as required by the Board of Revenue.

* Mr. Alexander's No. 135, dated 17th July 1868.
Mr. Reynolds' No. 587, dated 20th July 1868.

8. With reference to the second paragraph of Board's second letter, No. 3803B,* of the 10th July, I beg to observe that, though certainly the general rule was that licenses were not taken out till notice had been served, this was not invariable, for the Statements in column 6, part I., show that 885 persons paid without notice. These, however, were the exceptions. The law by which it was intended that people should apply and pay of their own accord, was not understood by natives generally; nor is it even now understood here, though the people are now learning it by the teaching of a bitter lesson under the Certificate Tax Law. I have explained above how the working of the law, with reference to collection, notices and penalties, was postponed for completion of assessment.

* Board's letter No. 3803B, para. 2.

9. In Backergunge, many notices were at first also issued according to the Income Tax Registers, and several persons, who appeared on such notices, were found not liable to the tax. The Collector having thought it a matter of great hardship to compel pre-payment in these cases, and then give a hearing to the objectors, summarily remitted the tax imposed upon them, and struck off their names from the list of assessment. They were also not included in column 2, part I., of the Statement referred to; and hence the number of notices in

column 5 appears to be larger than the number of assessment in column 2, which, in reality, amounted to 4,363. The figures in column 6 represent the number of cases in which payments having been voluntarily made, no notices were issued.

Para. 3 of the Board's letter above referred to.

10. Of the 1,975 cases referred to in paragraph 3 of the Board's letter above referred to, 323 appertain to Dacca, and were exempted (*vide* para. 4 of this letter); 1510* appertain to Mymensingh: of them, 344 persons, who were assessed according to the old income tax papers, were not found in existence; and the remaining 1,166 were not prosecuted up to the 31st May last, pending completion of enquiries about their liability; 142 appertain to Sylhet, of them, 86 have been since prosecuted before the Magistrate, and the rest have left the district (*vide* para. 4 of this letter).

*The number previously reported by the Collector was not correct.

Para. 4 of the Board's letter above referred to.

11. From paragraphs 4 and 10 of this letter, it will be seen that the explanation of the balance of Rs. 7,130 in Dacca, given in part II. of the Statement referred to, is quite correct: the 323 persons alluded to were exempted. In the case of the balance in Mymensingh, the words "other measures" were meant to express that preliminary steps to prosecution were being taken, viz., inquiry whether notices were properly served, whether the men were forthcoming, and verbal calls for payment of the tax were being made.

12. With reference to paragraph 5, I beg to submit that I own I was uncertain at first as to my powers as Commissioner, but not that I was neglectful. Collectors were vested with the powers of Commissioners, and their Statements and letters went direct to the Board of Revenue, copies being sent to me—many of these apparently missed this office—I thought for some time that the Board's knowledge of the progress of the assessment and collection was nearly equal to my own. I did not for some time perceive that the powers given to Collectors, were to be considered only as applying to appeals against assessment, and that otherwise my responsibility as to supervision remained unchanged.

13. At the time the tax was first introduced, I was in very temporary occupation of this Office. Mr. Buckland had merely taken privilege leave, and I did not anticipate that immediately after his return he would be forced to take sick leave. I considered that Mr. Buckland would take his own measures with reference to the supervision of his Collectors.

14. The reports that I have made to the Board have always shown the worst that I knew; with a view of eliciting instruction, I coloured and concealed nothing. I did take notice of what I considered the shortcomings of Collectors as soon as I knew of them, although I was under the mistaken impression that the Board exercised a more direct interference with Collectors than I was justified in doing.

15. The Collector of Backergunge reported direct to the Board in letter No. 325, of 7th December 1867, concerning progress in these operations, and sent me a copy of his report, on which I addressed the Board in letter No. 520, of 23rd of January, expressing the view that operations were not carried on with sufficient vigour, and would be prolonged. The Collector of Backergunge explained and laid the blame on the insufficiency of establishment granted to him, referring to the remarks made before that establishment was granted, not afterwards. The Board, in letter No. 853B, of 15th February, to my address, stated that they did not complain of the results of operations in Backergunge, but urged completion. Here again I was misled by thinking that the Board's interference was more immediate and direct than had been the case.

16. There were constant changes at Mymensingh and Sylhet; Mr. Reynolds, who alone knew the district, and how operations were working, took short leave; he was transferred and never returned to Mymensingh. Mr. Price, a very junior officer, and new to the district, succeeded for a short time, and at once pointed out the state of operations, and proceeded to remedy them by entire reliance on the old income tax lists: this I have above referred to. Just as Mr. Price got a grasp of the business, Mr. Alexander took charge of this heavy district.

17. In Backergunge, Mr. Sutherland, though he did not leave the district, was removed in the *Gazette*, and all his plans were unsettled; and I beg to remark, with due deference to the Board, that I think this Officer was wrong in allowing his license tax subordinate so much leave of absence about the Dusserrah time without my knowledge, and without adequate provision for carrying on the work: while complaining of insufficiency of establishment, he let his best men go away on leave.

18. None of the Collectors represented any difficulties to me or applied for assistance or advice till I showed them how behind hand they were: whatever has been found fault with, was brought to the Board's knowledge by myself; I might easily have been silent, but it would have been a great dereliction on my part had I been so.

19. The forms introduced by the Board for monthly and other Returns did not show demands and balances, and did not give data from which I could see faults and deficiencies. No clear instructions or rules, as have now been issued for the certificate tax, were issued last year for the prompt service of notice and speedy realization of arrears. It is much easier with last year's experience, and this year's rules to exercise a very much more vigorous supervision over the Collectors than I last year attempted. I can only trust, that though I have shown the faults of last year's working operations unsparingly, the real result of assessment and collection, when considered in comparison with operations in other districts, will not be so bad as to lead the Board to impute any thing like marked failure in this division: if I erred at first in apparent slackness of supervision, it was from ignorance, and not from any wilful neglect.

From H. C. SUTHERLAND, Esq., *Offg. Collector of Backergunge, to the Commissioner of the Dacca Division.—(No.* 128, *dated Burrisaul, the* 23*rd July* 1868.)

With reference to your office letter No. 848, dated 14th instant, I have the honor to forward, for the Board's information, the Assessor's explanation.

2. When the Assessor said that some 500 men escaped assessment, he only spoke approximately. He could have had no means of making this statement positively. From my knowledge of the district, I can state with some amount of certainty, that the few men who did escape assessment were only those who, if assessed at all, could only have been placed in the lowest class.

3. I have already explained, in my letters Nos. 59 and 89, dated 23rd May and 19th June last, why and how it was that the Assessor reported completion before the whole of the tax was collected. Working as he did a very large straggling district, almost entirely single-handed, he was obliged, at the close of the official year, to have recourse to the Income Tax Registers, which gave him as trustworthy information as he could expect under the circumstances. Had he been able to visit every place in the district himself, he might, in all probability, have realized more; but this was simply an impossibility for one man in a large district like Backergunge.

From N. S. ALEXANDER, Esq., *Offg. Collector of Mymensingh, to the Commissioner of the Dacca Division.—(No.* 135, *dated the 17th July* 1868.*)*

With reference to your letter No. 849, dated the 14th July 1868, I have the honor to inform you that the matter referred to now, has been fully reported on before by me in my reports noted in the margin.

No. 33, dated 28th April 1868.
No. 59, dated 21st May 1868.
No. 77, dated 10th June 1868.
No. 81, dated 15th June 1868.

2. These 1,166 persons were assessed at different dates after 6th March 1868; it is impossible for me to give the exact dates per return of post. The chief reason for my not prosecuting the 1,166 persons therein noted, has been fully stated in my reports referred to. I reached this district just as the Special Assessor finished his assessment, about the beginning of March. The Special Assessor, after delaying and procrastinating for months, suddenly found himself under the necessity of making a speedy termination to his assessment to expedite matters. He just took the income tax lists and transferred the names he found therein bodily to the license tax lists. Now I strongly suspected that many of these persons were *parties who were either* dead, or missing, or bankrupt: in fact, there has been the greatest difficulty in getting the lists correct; not a single person had been prosecuted before the Magistrate up to the time I reached this district, in March last, though an immense number required to be prosecuted. The consequence is, that though a large number of persons have, during the last two months, viz., 476, been prosecuted before the Magistrate, a large number still remain.

3. The Deputy Collector in charge of the Excise has, since the Special Assessor was dispensed with, been in charge of this department, owing to a scarcity of subordinates. This Officer had to do a great deal of Judicial and Revenue work, which greatly interfered with his giving his special attention to the license tax work. I urgently called his attention to the matter two or three times; but the work is so heavy here, and the Officers to perform it so few, that the greatest difficulty has been experienced in having this work properly done.

4. The prosecution should have been made in September and October last, instead of in April, May, and June of this year. My predecessors do not appear to have thought of prosecuting any person until the whole assessment was completed. I expect that the whole of the parties to be prosecuted will have been disposed of by the end of this month.

From H. J. REYNOLDS, Esq., *Offg. Collector of Midnapore, to the Commissioner of the Dacca Division.—(No. 587, dated the 20th July* 1868.*)*

In answer to your letter No. 850, dated the 14th instant, I have the honor to represent that, in the absence of all documents to refer to, it is impossible for me to furnish a complete explanation on the subject in question. I would beg to remind you that I made over charge of my office at Mymensingh on the 6th January, a date which left ample time before the close of the official year for any license tax defaulters to have been prosecuted. Before leaving, I drew up a memorandum for the information and guidance of my successor, and, to the best of my recollection, I mentioned in that paper this very subject of license tax prosecutions; but I cannot be quite certain of this without referring to the document, of which I have no copy. Mr. Price, who was in charge for some time after I left, would be able to speak upon this point, and to explain what steps were taken up to the date of Mr. Alexander's arrival. I have no recollection that before my departure the License Tax Assessor made any representation to me on the subject of prosecuting defaulters. I regret that it is not in my power to offer any further explanation than this.

Statement shewing dates from which License Tax Assessors and License Tax Establishments, respectively, were employed in the Districts of the Lower Provinces.

Divisions.	Districts.	License Tax Assessors (not *ex-officio*).	License Tax Establishments of		Remarks.
			Special Assessors.	*Ex-officio* Assessors.	
Bhaugulpore	Bhaugulpore... ...	26th May 1867	8th May 1867 ...	21st May, 18th, 26th, and 29th July 1867.	
	Darjeeling	13th May „	28th June „ ...	Nil.	
	Monghyr	23rd May „	6th May „ ...	25th July 1867 ...	
	Purneah	11th June „	20th May „ ...	23rd & 29th July 1867	
	Sonthal Pergunnaks.				
	Deoghur	Nil.	... ...	19th June 1867 ...	
	Godda	„	... ...	23rd Aug. „ ...	
	Nya Doomka ...	„	... ...	1st June „ ...	
	Pakour	„	... ...	6th May „ ...	
	Rajmehal	„	... ...	4th May	
Burdwan ...	Bancoorah	29th June 1867	1st July 1867 ...	18th June 1867 ...	
	Beerbhoom	1st June „	3rd June „ ...	... * ...	* Establishment sanctioned, but no charges incurred.
	Burdwan	27th June „	1st July ...	16th July	
	Hooghly	1st July „	1st July	16th May & 16th July	
	Howrah	17th June „	20th June	Nil.	
	Midnapore	20th June and 1st July 1867 ...			
Chittagong...	Bullooah	10th June 1867	6th and 21st May 1867	1st July 1867 ...	
	Chittagong	15th June „	10th June	Nil.	
	Tipperah	17th June „	15th June	27th June 1867 ..	
			18th June	Nil.	

Divisions.	Districts.	License Tax Assessors (not *ex-officio*.)	License Tax Establishments of		Remarks.
			Special Assessors.	*Ex-officio* Assessors.	
Orissa ...	Balasore	23rd May 1867	25th May 1867 ...	3rd August 1867 ...	*
	Cuttack	4th August 1867	1st September 1867 ...	16th June 1867 ...	
	Pooree	12th July 1867	15th June and 12th July 1867 ...	*	* Establishment sanctioned, but no charges incurred.
Dacca ...	Backergunge ...	13th June 1867	14th June 1867 ...	Nil.	
	Cachar	Nil.	Nil.	1st September 1867 ...	
	Dacca	10th June and 1st July 1867 ...	10th June 1867 ...	Nil.	
	Furreedpore	24th June 1867	24th „ „ ...	„	
	Mymensingh... ...	13th June 1867	14th „ „ ...	„	
	Sylhet	13th June 1867	15th „ „ ...	„	
Presidency ...	Calcutta and Suburbs	1st April 1867 and 1st May 1867 ...	1st April 1867 ...	Nil.	
	Jessore	22nd, 26th and 27th May 1867, 5th and 24th June 1867, and 15th and 17th August 1867	15th; 22nd and 26th May 1867 ...	„	
	Nuddea	10th June 1867	5th & 24th June 1867, 10th, 13th, 15th and 17th June 1867 ...	„	
	24-Pegrunnahs ...	9th, 13th and 21st May 1867, and 29th July 1867	9th, 10th, 17th, 18th and 27th May 1867	„	
Patna ...	Behar	15th July, & 4th & 15th Oct. 1867	21st June and 17th July 1867 ...	16th July 1867 ...	
	Chumparun	23rd July 1867	23rd July 1867 ...	Nil.	
	Patna	29th June and 1st July 1867 ...	29th June 1st and 26th July 1867 ...	„	
	Sarun	14th and 17th June 1867	15th June and 1st July 1867 ...	„	
	Shahabad	29th May, 23rd & 29th July 1867 ...	4th June, 1st August & 16th October 1867	„	
	Tirhoot	1st May and 2nd August 1867 ...	4th June and 28th August 1867 ...	„	

Rajshahye ...	Bograh	3rd June 1867	4th June 1867 ...	Nil.
	Dinagepore	30th May and 1st June 1867 ...	8th „ „ ..	„
	Maldah	17th June 1867	27th May 1867 ...	„
	Moorshedabad ...	22nd & 23rd May & 19th July 1867	23rd May and 24th July 1167 ..	„
	Pubnah	28th May 1867	29th May	
	Rajshahye	23rd and 28th May 1867	28th May and 1st June 1867 ...	„
	Rungpore	27th May 1867, 1st June, and 22nd July 1867	25th May, 1st June, and 1st July 1867.	„
Assam ...	Cossyah and Jynteeah Hills	Nil.	Nil.	„
	Durrung	„	17th June 1867 ...	„
	Gowalparah	23rd May 1867	23rd May 1867 ...	11th May 1867 ...
	Kamroop	Nil.	Nil.	1st May 1867 ...
	Luckimpore	„	„	28th June 1867 ...
	Nowgong	„	„	14th June 1867 ...
	Seebsagur	„	„	19th June 1867 ...
Chota Nagpore	Hazareebaugh ...	22nd May 1867	26th July 1867 ...	Ditto
	Lohardugga	1st June 1867	22nd May 1867 ...	„
	Maunbhoom	1st May 1867	10th June 1867 ...	„
	Singhbhoom	25th June 1867	1st May 1867 ...	„

COMPARATIVE

Divisions.	Districts.	Income Tax under Schedule II. Number of Tax-Payers.	Income Tax under Schedule II. Amount of Tax.	License Tax under Schedule A. Number of Tax-Payers.	License Tax under Schedule A. Amount of Tax.
Assam.	Cossyah and Jynteah Hills ..	142	10,431	8	534
	Durrung	118	2,045	512	3,383A.
	Kamroop	2,909	29,135	1,964	12,237B.
	Lukhimpore	440	7,307	668	5,722A.
	Nowgong	743	6,479	802	4,864A.
	Seebsaugor	304	4,226	1,004	8,812A.
	Total ...	4,650	59,622	4,958	35,532
Bhaugulpore.	Bhaugulpore	3,143	40,985	3,144	22,903B.
	Monghyr	5,451	49,060	5,349	68,274A.
	Purneah	7,396	61,799	3,493	19,014B.
	Sonthal Pergunnahs.				
	Deoghur	922	5,109	595	6,529A.
	Godda	322	2,762	420	2,258A.
	Nya-Doomka	527	4,509	339	1,967B.
	Pakour... ...	233	1,749	237	1,584A.
	Rajmehal	244	4,561	642	3,968A.
	Total ...	18,237	1,76,523	14,119	1,26,080
Burdwan.	Bancoorah	1,908	12,542	2,604	15,578A.
	Beerbhoom	4,478	23,004	4,680	31,074A.
	Burdwan	6,042	64,065	4,579	27,522B.
	Hooghly	9,071	1,00,254	6,279	30,516B.
	Howrah	.....	.....	1,723	10,437B.
	Midnapore	6,539	72,185	9,273	50,118A.
	Total ...	28,038	2,72,050	29,138	1,65,245
Chittagong.	Bullooah	2,551	13,789	3,312	15,429A.
	Chittagong	1,205	13,139	4,789	27,865A.
	Tipperah	2,088	23,372	2,788	13,977
	Total ...	5,844	50,299	10,889	57,271
Chota Nagpore.	Hazareebaugh	4,310	33,331	4,261	27,690A.
	Lohardugga	3,036	29,241	3,467	24,488A.
	Manbhoom	2,580	11,611	2,647	15,444A.
	Singbhoom	621	7,615	486	2,802B.
	Total ...	10,547	81,798	10,861	70,404
Cooch Behar.	Darjeeling	152	5,141	241	2,196B.
	Goalparah & E. Dooars ..	1,204	18,355	2,285	11,995A.
	Total ...	1,356	23,496	2,526	14,191
Orissa.	Balasore	1,423	21,808	1,004	7,586B.
	Cuttack	6,044	62 223	3,328	29,302B.
	Pooree	11,361	72,395	2,350	18,007B.
	Total ...	18,828	1,56,326	6,622	55,175
Dacca.	Backergunge	2,629	40,046	3,513	43,520A.
	Cachar	650	12,077	627	6,757
	Dacca	4,485	47,986	6,007	51,101A.
	Furreedpore	1,549	30,816	1,408	11,862B.
	Mymensingh	9,630	1,01,046	4,158	39,998B.
	sylhet	1,692	17,421	2,809	20,598A.
	Total ...	20,635	2,49,792	19,422	1,73,416
Patna.	Chumparun	1,930	44,637	1,916	19,539B.
	Gya	2,910	48,056	4,356	44,676A.
	Patna	2,047	42,976	4,908	42,248A.
	Sarun	785	14,635	3,358	30,429A.
	Shahabad	2,215	19,730	3,920	33,380A.
	Tirhoot	4,104	87,769	3,949	31,805B.
	Total ...	13,971	2,58,304	20,405	2,07,474
Presidency.	Calcutta	21,403	12,84,943	23,332	4,02,611B.
	Jessore... ...	5,182	29,402	10,584	65,895A.
	Nuddeah	8,387	79,944	7,379	48,080A.
	24-Pergunnahs	36,028	1,31,201	8,919	44,697B.
	Total ...	70,900	15,25,490	50,213	5,61,863
Rajshahye.	Bograh	3,018	21,677	2,446	17,300A.
	Dinagepore	4,167	1,01,373	2,803	15,084B.
	Maldah	2,164	21,209	2,815	18,190A.
	Moorshedabad	5,733	1,07,958	4,629	28,931 n.
	Pubna	3,040	57,364	2,763	21,999B.
	Rajshahye	3,010	26,945	3,635	24,338A.
	Rungpore	3,157	55,320	6,008	36,718A.
	Total ...	25,188	3,97,836	24,898	1,63,120
	Grand Total ...	2,19,994	32,51,535	1,94,051	16,29,771

TABLES.

Income Tax under Schedule II.			License Tax under Schedule A.		
Amount.	Adjustments, Refunds, &c.	Balance.	Amount.	Refunds.	Balance.
10,431	2,352	8,079	534	.....	534
2,045	12	2,033	3,363	732	2,631
24,135	1,861	27,274	12,237	76	12,161
7,307	144	7,163	5,723	414	5,308
6,478	65	6,413	4,864	1,523	3,342
4,226	.....	4,226	8,812	758	8,054
59,622	4,434	55,188	36,532	3,502	33,030
46,985	8,701	38,284	22,903	5,020	17,883
49,060	1,899	47,161	68,274	25,107	43,167
61,799	1,783	60,016	19,014	864	18,150
5,109	97	5,012	6,522	1,466	5,056
2,762	.....	2,762	2,258	140	2,118
4,509	131	4,378	1,567	50	1,517
1,738	65	1,673	1,584	30	1,554
4,561	260	4,301	3,958	34	3,924
1,76,523	12,936	1,63,587	1,26,080	32,771	93,309
12,542	843	11,699	15,578	324	15,254
23,004	1,643	21,361	31,074	3,854	27,220
64,065	3,362	60,703	27,522	2,632	24,890
1,00,254	1,785	98,469	30,516	214	30,298
.....	.....	.....	10,437	1,053	9,395
72,185	7,413	64,772	50,118	11,265	38,853
2,72,050	15,046	2,57,004	1,65,345	19,345	1,45,900
13,789	458	13,331	15,429	122	15,307
13,138	788	12,350	27,865	2,682	25,183
23,373	2,369	21,003	13,977	108	13,869
50,299	3,615	46,684	57,271	2,912	54,359
33,331	1,882	31,449	27,690	1,118	26,572
29,341	1,989	27,242	24,468	4,310	20,158
11,611	84	11,527	15,444	456	14,988
7,615	.....	7,615	2,902	108	2,694
81,798	3,925	77,873	70,404	5,992	64,412
5,141	457	4,684	2,196	86	2,110
18,355	2,208	16,147	11,995	252	11,743
23,496	2,665	20,831	14,191	338	13,853
21,808	389	21,419	7,886	1,886	5,980
62,222	186	62,036	29,302	1,142	28,160
72,295	1,494	70,801	18,007	2,809	15,198
1,56,325	2,069	1,54,256	55,175	5,837	49,338
40,046	1,886	38,160	43,520	7,576	35,944
12,077	153	11,924	6,357	300	6,057
47,866	24	47,962	51,101	7,576	43,525
30,616	4,574	26,042	11,842	3,272	8,570
1,01,646	13,347	88,299	39,998	1,460	38,538
17,421	535	16,886	20,598	1,232	19,366
2,49,792	20,619	2,29,273	1,73,416	21,416	1,52,000
44,537	2,098	42,439	19,549	5,782	13,757
49,656	4,372	45,284	44,476	15,161	29,515
43,976	302	42,674	42,240	994	41,252
14,636	222	14,414	36,448	8,041	28,407
19,730	1,463	18,267	32,390	6,067	26,293
87,769	582	87,187	31,805	2,880	28,925
2,58,304	9,089	2,49,215	2,07,474	38,925	1,68,549
12,84,913	1,58,735	11,26,208	4,02,011	29,467	3,73,144
29,402	388	29,014	65,895	2,830	63,250
79,944	1,760	78,184	49,680	4,806	43,874
1,31,201	5,223	1,25,978	44,097	80	44,017
15,25,490	1,66,106	13,59,384	5,61,863	36,989	5,24,874
21,577	163	21,412	17,300	390	16,910
1,07,373	19,291	88,082	15,684	180	15,504
21,809	880	20,429	18,190	676	17,514
1,07,958	16,440	91,518	28,931	202	28,729
57,354	2,408	54,946	21,959	433	21,526
26,945	1,906	25,038	24,398	1,080	23,258
58,320	12,053	45,268	36,718	206	36,512
3,97,636	52,642	3,45,194	1,63,120	3,167	1,59,953
32,51,535	2,02,996	29,58,539	16,29,771	1,71,194	14,58,577

(RESOLUTION.)

Certificate Tax.

Fort William, the 19th April 1869.

READ the Board's report, dated 27th February, but received in this [illegible] on the 20th ultimo, on the Administration of the License Tax, under Acts [illegible] and XXIX. of 1867, in the Lower Provinces of Bengal during 1867-68.

2. The Lieutenant-Governor greatly regrets the delay which has occurred in the submission of the report under review, but the explanation submitted by the Board shows clearly that the fault lay with the District Officers, of whom Messrs. J. P. Grant and J. Westland appear to have been most to blame. The Board will accordingly convey to those Officers an expression of the Lieutenant-Governor's dissatisfaction that as regards their districts the Board's Circular No. 3670A. of the 17th September last should have met with so little success in securing prompt and accurate returns.

3. Giving every consideration to the various causes operating against the success of the License Tax work, as enumerated by the Board in paragraph 61 of their report, it seems that in few districts have the operations been conducted or supervised by the District Officers with the close attention and energy which the Government has a right to expect. The failure in the operations appears to be attributable in many instances to an apparent neglect on the part of Collectors and Assessor Deputy Collectors to study, and make themselves familiar with, the law which they were engaged in administering. It is to be regretted that no general instructions were issued by the Board early in 1867-68, but this does not excuse the want of supervision over the working of their subordinates which is apparent on the part of several of the Collectors. The results seem to point out that, when any new measure of the sort may hereafter be introduced, it will be necessary for the Board to be furnished with Quarterly Progress Reports by which they may at an early stage detect shortcomings and correct errors before it is too late. It is, therefore, suggested that they should prescribe general heads for such reports under the Income Tax Act of 1869-70, as may appear advisable.

Since this was written the Board's rules prescribing monthly reports have been received. H. L. D.

Paragraph 7.

The Lieutenant-Governor notices that the total collections, after deducting refunds, and exclusive of deductions made from official salaries, amounted to Rupees 15,18,105, and that for this the collection charges were Rupees 1,95,068. This, as shown, is at the rate of 12-8 per cent. Considering the difficulties which must always attend the introduction of a new tax the Lieutenant-Governor is satisfied with this percentage. Deductions from official salaries amounted to Rupees 1,05,052, which gives a percentage of 6·9 on the general collections from other sources.

Vide page 2, paragraphs 7 and 9 of Board's Report.

* *Schedule A.*

Class I.	...	355
„ II.	...	931
„ III.	...	2,486
„ IV.	...	14,311
„ V.	...	25,095
„ VI.	...	1,50,873
Total	...	1,94,051
Schedule B.	...	49
Total	...	1,94,100
Charges	Rs.	1,95,068

The total number of assessments made or Licenses issued under both Schedules,* amounts to 1,94,100, which, compared with the charges, shows a cost of about one Rupee on each. This is noteworthy in so far as it bears upon the general question of fixing the lower limit of taxation.

Paragraph 10.

It is to be feared that the Board's conclusion in paragraph 10, that the incidence of direct taxation in the country falls lightly and unequally on the rich, while the poorer classes pay to the extent contemplated by the

law, is too true. But the knowledge that such is the tendency of direct taxation in India, should lead all Officers to spare no pains in superintending and controlling the proceedings of Assessors, and in striving to bring about an equal treatment of the different classes of the community

The delay in completing the operations, and the hurry with which they seem to have been wound up in many districts, suggest a doubt whether the Agency allowed was generally sufficient; and it is remarkable that in the Rajshahye Division, in which the operations are spoken of as most satisfactory, the cost of the Agency bore a much higher proportion to the collections than in any other Division subject to the general Regulations.

Paragraph 11, *et seq.*

But the delay and hurry of completion can be avoided without the necessity of any increase being made to the cost, if more Assessors are appointed at the beginning of the year, and strict supervision is exercised that they are not, on that account, allowed to be dilatory but made to finish their work by the middle of the year.

The assessments appear to have been made in the Purneah District in a most defective manner, and the Lieutenant-Governor considers the results of the operations to be very unsatisfactory. As a natural consequence the cost of the operations (23·1 per cent. on the collections) has been extremely high with reference to the known circumstances of the District.

Paragraph 13.

5. With reference to the Collector of Chumparun's statement, that to some places in the Bettiah Subdivision the operations were never extended at all, the Lieutenant-Governor desires to know whether by this it is meant that some places escaped assessment altogether, and, if so, how it occurred? As the year drew towards a close it could surely have been foreseen that the Agency which was at work would not suffice to deal with every place which remained unassessed.

Paragraph 16.

6. His Honor also desires to know why sufficient Agency was not employed in the Dacca Division; whether the Collector of Backergunge ever made any specific application for more Agency; and, if so, when, and with what result? It also appears that a larger Agency would have been desirable in the Mymensing District, and there is nothing before the Government to show whether any steps were taken by the Collector to obtain an increase to his assessing staff. The responsibility of not applying for sufficiently strong Agency, or of refusing it when applied for, should be fixed in such cases.

Paragraphs 18 to 20.

7. Mr. Mackenzie, acted very injudiciously in allowing the Assessors themselves to issue and withdraw threatening notices under the penal clauses of the Act without rendering any account of their proceedings. The Board will doubtless consider whether increase of superior assessing Agency is desirable in Calcutta for the operations of 1869-70.

Paragraphs 21 and 22.

8. There can be very little doubt that the assessments throughout the Presidency have not been so uniform as could be desired.

This is shown to be owing to several causes; the various degrees of energy and supervision exercised by the Collectors resulting in assessments being at the full or half rates, according as the work was carried out before or after the 1st November 1869, under the provisions of Section 5 Act XXI; the stoppage of the work in the Districts of the 24-Pergunnahs and Jessore, under the special orders of Government, in consideration of the destruction caused by the Cyclone of 1st November 1867; the misconception of, or inattention to the provisions of the Law; the inactivity or illness of Assessors; and the laxness in supervising on the part of Collectors.

9. The illegal exactions in Beerbhoom, *i. e.*, the levy of full instead of half rates on licenses issued after 31st October 1867, in the face of the distinct provision of the law, and the gross want of supervision in Mymensing, justly call for an expression of the Lieutenant-Governor's disapproval.

Vide paragraph 12.

Vide paragraph 18.

With the exception of a casual reference in paragraph 40, regarding the number of appeals, there is no explanation in the case of Beerbhoom, whether or not, when they were discovered, any measures were taken to return the excess collections as was done in Midnapore. (*Vide* paragraph 37).

10. The explanation, with regard to Tirhoot in paragraph 15, is doubtless correct, and this district may be expected, under the new Income Tax, to take the foremost place again.

11. The Lieutenant-Governor agrees with the Board in the remarks made by them in paragraphs 18 to 21, and requests that his dissatisfaction may be communicated to the several Officers* therein referred to.

* Mr. F. B. Simson, Commissioner of Dacca.
H. C. Sutherland, Collector of Backergunge.
N. S. Alexander ... } Collectors of Mymensing.
H. J. Reynolds ... }
Price ... }
J. M. Lowis, Collector of Beerbhoom.

12. Paragraph 23 of the Board's report affords a striking illustration of the practical advantages to the people as well as to the State, which were obtainable by good and careful administration. In the Nuddea District the work of assessment is pronounced to have been finished "systematically and effectually" within five months; the assessments are believed to have been leniently made and not so productive as might have been expected; nevertheless, Nuddea is among the four Mofussil Districts which contributed most to the net revenue, as stated in paragraph 8 of the Board's report. The percentage of cost to collections was 18·9 only. The results are very creditable to Mr. Bell.

13. With reference to paragraph 24, it appears to the Lieutenant-Governor that the issue of a notice previous to the 30th April 1868, under Section 15 of the Acts of 1867, was rightly held to be an act done, sufficient to exempt further operations from the effect of the repealing Clause of Act IX. of 1868, and that the mere entry of a person's name in the Collector's list could not be considered a proceeding.

14. Fines and penalties levied under the License Tax Acts were properly credited to the General License Tax collections.

Paragraph 35.

15. The aggregate amount of refunds, as shown by the Board, Rupees 1,83,192, is large, but the explanation is satisfactory.

Paragraph 36.

16. The Lieutenant-Governor wishes some further explanation of the meaning of the Board's remarks in paragraph 37. If only half rates were levied by the Collector of Midnapore after the 1st of November, why was it necessary to make re-payments? Again it is not clear what other instructions were necessary in addition to the provisions of Section 5 of Act XXI. of 1867. There is perhaps some clerical error in this paragraph.

Paragraph 37.

17. The Lieutenant-Governor hopes that the arrangements made for the Assessed Tax in the current year will guard against such cases of double assessment as those referred to.

Paragraph 38.

18. As remarked in paragraph 2 of this Resolution the percentage* of cost of collection in Rajshahye was extraordinarily high in comparison even with the cost in the Divisions noted in the margin, which rank next in the cost of their operations. The percentages in Howrah† and Balasore‡ are also very high, which is explained to be owing to the losses which had been suffered during the famine. No reason, however, seems to exist for the high percentage§ in the 24-Pergunnahs.

Paragraph 45 and Table IV.

* 23·6.

Chittagong	...	18
Orissa	...	13·4
Burdwan	...	12·3

† 22·7.

‡ 32.

§ 22·9.

19. The Lieutenant-Governor has examined with interest the Table comparing the working of the old Income Tax Act under Schedule II. and the License Tax Act under Schedule I.

Paragraphs 47 and 48.

The general result of the latter does not contrast unfavorably with the former, when it is remembered that apart from the fact noticed by the Board, *viz.*, that the rate was more than double in the case of the Income Tax, the number upon whom the License Tax fell is shown to be one-ninth less than the number of Assessees under the Income Tax Act.

20. The Lieutenant-Governor observes with satisfaction the favorable mention which is made of the Officers named on the margin,* and of the manner in which the operations in the Districts of Nuddea and Jessore were managed by Messrs. H. Bell and J. Monro, the late Collectors.

Paragraphs 52 and 53.

* Baboo Unnoda Persad Ghose, in Burdwan.
„ Gopal Chunder Mitter.
„ Gunganund Mookerjee, in Chota Nagpore.
„ Heendhur Burroah.
Munshi Mynoodeen.
Captain Coombs, in Cooch Behar.
Baboo Goluck Chunder Banerjee.
„ Bhuggobutty Churn Chatterjee
„ Kashinath Pundit, in Patna.
„ Hemanto Coomar Ghose.
„ Umbica Churn Mookerjee
„ Sreebanund Dass.
„ Khetter Gopal Banerjee, in Jessore in the Presidency Division.

21. The Lieutenant-Governor hopes that care will be taken that the Officers† named in this paragraph are not again employed in such operations.

Paragraph 54.

† Moulvy Ruzee Boddin.
Baboo Barodanund Mookerjee.
„ Moorali Lal Roy.
„ Janokey Nath Ghosal.
„ Raj Mohun Bose, in Burdwan.
„ Kisto Chunder Sundyal, in Dacca.

By Order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Government of Bengal.

No. 1586.

COPY forwarded to the Board of Revenue for information and guidance.

FORT WILLIAM;
The 19th April 1869.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

W. A. C.

REPORT

ON THE

ADMINISTRATION

OF

THE CERTIFICATE TAX,

UNDER ACT IX. OF 1868,

IN THE

LOWER PROVINCES,

FOR THE YEAR

1868-69.

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No. 7418 B.

FROM

T. B. LANE, Esq.,

Offg. Secretary to the Board of Revenue, Lower Provinces,

To

THE OFFG. SECY. TO THE GOVT. OF BENGAL, IN THE REVENUE DEPARTMENT.

Dated Fort William, the 19th November, 1869.

SIR,

I AM directed by the Board of Revenue to submit herewith, their Report on the Administration of the Certificate Tax, in the Lower Provinces, under Act IX. of 1868.

A. MONEY, C. B., and C. H. CAMPBELL, } ESQRS.

2. In explanation of the delay which has occurred in drawing up this Report, a memorandum is appended, showing the latest dates on which revised figures and explanations were received from certain districts.

I have the honor to be,

SIR,

Your most obedient servant,

T. B. LANE,

Offg. Secretary.

Bhaugulpore Monghyr	through Commissioner	...	...	4th	October.	1869.	
Purneah	ditto	...	...	6th	„	„	
Deoghur	ditto	...	...	9th	„	„	
Moorshedabad 24-Pergunnahs	...	...	...	...	27th	September,	„
Patna Tirhoot	...	...	...	..	30th	„	„
Dacca	...	...	...	...	4th	October,	„
Gya	...	...	...	...	6th	„	„
Gowalpara	...	...	...	...	8th	„	„
Durrung Shahabad Cossyah Hills	...	...	...	...	25th	„	„

REPORT

ON THE

ADMINISTRATION OF THE CERTIFICATE TAX,

UNDER ACT IX. OF 1868,

FOR THE YEAR 1868-69.

SECTION I.—PRELIMINARY.

1. The Statistics of the operation of the Certificate Tax in the Lower Provinces, under Act IX. of 1868, are submitted in the following Tables :—

APPENDIX A.

2. *Table I.*—An abstract of the number of assessments made; demand; amount of tax collected; balance; fines realised; discount and refunds granted; and total expenditure incurred.

3. *Table II.*—Details of assessments made under Schedule A on different professions and trades, arranged by classes for each district.

4. *Table III.*—Details of assessments made; demand; amount of tax collected; balance; fines realised; discount and refunds granted, under Schedule A: the whole arranged for each district.

5. *Table IV.*—Assessments made on Government officials, and on Companies and their servants; the amounts collected from them, and refunds granted: the whole arranged for each district.

6. *Table V.*—Details of expenditure incurred; percentage of charges to collections of the tax; and dates of completion of assessments and collections, respectively, in each district.

APPENDIX B.

7. *Table VI* exhibits the aggregate net proceeds under the Old Income and the License, and Certificate Tax, respectively, in each district.

Section II.—General.

8. The financial results taken from the detailed statements herewith submitted are shewn in the subjoined abstract:—

Collections after deduction of refunds.	Charges.	Net Revenue.	Percentage of charges on net Collections.
Rupees.	Rupees.	Rupees.	Rupees.
14,22,254	1,23,855	12,98,399	8·7

9. These figures exhibit the results of the operations carried on during the year ending with the 30th April 1869, and shew that, exclusive of the fines realised, a total revenue of Rs. 14,22,254 has been credited to Government. The further collections which have been made since 1st May 1869, are noticed hereafter.

10. In addition to the expenditure of Rs. 1,23,855 incurred up to 31st March, 1869, a small sum of Rs. 377 was disbursed subsequently on account of establishments, the percentage on the collections being Rs. 8·7, as shewn above.

Section III.—Assessments.

11. The assessments made are noted below, and exhibit figures after legal revision. These results differ from the figures entered in the Preliminary Report on the operation of the tax, dated 7th July last, in consequence of revised figures having been received from some districts after that date, and the number of Government officials assessed at the Presidency having been included in the Table:—

		Full rates.	Three-quarter rates.	Half rates.	Quarter rates.	Total.
Schedule A	Class I	3	.....	.....	.....	3
,,	,, II	6	.....	.....	.....	6
,,	,, III	35	.....	.....	.....	35
,,	,, IV	99	.....	.....	.....	99
,,	,, V	261	.....	.....	.....	261
,,	,, VI	694	.....	1	.....	695
,,	,, VII	1,478	3	4	.....	1,485
,,	,, VIII	3,835	5	3	1	3,844
,,	,, IX	14,003	9	10	1	14,023
,,	,, X	46,794	57	87	2	46,940
Total assessments under Schedule A ...		67,208	74	105	4	67,391
Government officials, inclusive of Calcutta		...	...	...	...	3,052
Companies		...	...	...	...	81
Ditto Servants		...	...	...	...	2,427
				Total assessments in 1868-69	...	72,951

12. The assessees under Schedule A, classified by professions and trades, are arranged as follows, under the heads "Natives, and "Europeans" including Eurasians:—

	Profession or Trade.	Class II.	Class III	Class IV.	Class V.	Class VI.	Class VII.	Class VIII	Class IX.	Class X.	Total
	Natives.										
Professions	Religion				3	14	44	31	76	157	325
	Education and Science					2	4	6	27	41	80
	Fine Arts			1		1	8	8	23	104	145
	Law			6	8	30	64	171	599	1,415	2,293
	Medicine				2	3	8	18	87	175	293
	Engineering				2		7	5	23	26	63
Employments	Clerks, Bailiffs, Shopmen (salaried)			3	7	22	38	175	465	119	829
	Servants (domestic)					2	6	23	77	69	177
	Ditto (jobbed)							5	24	98	127
	Artizans (not keeping shops for the sale of manufactured articles)					8	2	15	77	421	523
Commerce	Agents			2	1	1	7	25	47	118	201
	Bankers and Money-dealers		1	13	39	111	212	582	2,308	7,325	10,591
	Merchants (not manufacturers)		6	20	78	205	479	1,184	4,422	15,980	22,374
	Traders			4	21	77	254	878	4,180	16,506	21,920
	Carriers			1		2	3	4	74	277	361
	Dealers in animals				1	4	5	20	56	202	288
	Manufacturers (wholesale)		2	1	12	31	68	195	957	3,828	5,094
			9	51	174	513	1,209	3,345	13,522	46,861	65,084
	Europeans.										
Professions	Religion							2	1	.....	3
	Education and Science				1	1	1	13	8	...	24
	Fine Arts					8	7	5	9	2	31
	Law		2	5	11	28	31	41	28	5	154
	Medicine				7	7	23	24	10	11	82
	Engineering		1	2	2	5	9	9	7	.....	35
Employments	Clerks, Bailiffs, Shopmen (salaried)			3		9	61	79	128	12	292
	Servants (domestic)				2	1	2	7	24	2	38
	Ditto (jobbed)					12	8	10	16	4	50
	Artizans (not keeping shops for the sale of manufactured articles)						3	12	6	4	25
Commerce	Agents	6	17	20	18	47	55	90	77	5	338
	Bankers and Money-dealers					1	2	4	5	4	16
	Merchants (not manufacturers)		1	4	11	22	29	31	42	12	152
	Traders			1	12	12	13	46	21	8	113
	Carriers			1		2	3	7	2	4	19
	Dealers in animals					1	1	5			7
	Manufacturers (wholesale)		5	12	23	26	28	111	117	6	328
	Total	6	26	48	87	182	276	499	501	70	1,707
	Grand Total	37	99	261	686	1,485	3,844	14,023	46,940		67,391

13. Out of the total population of the Lower Provinces estimated at upwards of forty millions, 67,391 persons have been assessed under Schedule A, or in other words, 17 persons out of every 10,000 individuals. The land-holders and fund-holders, who are by far the wealthiest section of the community, were exempted from the operation of the tax. To the next richest section belong the assessees in the 1st and 2nd Classes, three and six in number, whose annual profits were assessed, respectively, at four lacs of rupees and upwards, and from two to four lacs. They are all European residents of Calcutta, and carry on agency business. Of the 35 assessees in the 3rd Class, with annual profits from one to two lacs, 26 are Europeans and 9 Natives. The majority of the former are agents, and of the remainder five are manufacturers and two lawyers. Of the Native assessees, six are merchants and two manufacturers.

14. The Board do not believe that these figures at all represent the real facts as to the relative wealth of Europeans and Natives in Bengal; they are rather an index to the relative facility of discovering the truth in the two cases, and they shew how successfully the wealthiest Native traders continue to get their profits under-estimated. To counteract this tendency, the Board have, as regards the Income Tax, directed that all assessments on incomes over Rs. 10,000 shall be made by the Collectors themselves.

15. In the 4th Class, with annual profits ranging between fifty thousand and one lac, 48 Europeans and 51 Natives were assessed; of the former 20 are agents and 12 manufacturers, while 20 of the latter are merchants and 13 bankers and money-dealers. One of the Native assessees in this class comes under the profession of "Fine Arts," and out of 11 lawyers in this class, 6 are Natives and 5 Europeans. The assessees gradually increase in number from the 5th to the 9th Class, and the Natives out-number the Europeans in those classes. The largest number of Native assessees belongs to the 10th or last Class, but the European assessees in that class are only 79 against 501 in the preceding class. It will be observed that of the entire number of the Native assessees, *viz.*, 65,684, the majority are merchants, traders, bankers and money-dealers, manufacturers, and lawyers, and that the bulk of European assessees, 1,707 in all, consists of agents, manufacturers, clerks and shopmen, lawyers, merchants, and traders.

16. The following is a summary of the assessments made under Schedule A of the Certificate and the License Tax, respectively :—

Class.	Number assessed under the Certificate Tax.	Class.	Number assessed under the License Tax.
I ...	3		
II ...	6		
III ...	35		
IV ...	99		
V ...	261	I ...	355
VI ...	695	II ...	931
VII ...	1,485	III ...	2,486
VIII ...	3,844	IV ...	14,311
IX ...	14,023		
X ...	46,940	V ...	25,095
		VI ...	1,50,873
TOTAL ...	67,391		1,94,051

17. In comparing the financial results of the operations of the two Acts, it is to be borne in mind, that while under the License Tax Act there were six classes of incomes assessable from Rs. 200 to Rs. 25,000 and upwards, there are ten classes from Rs. 500 to Rs. 4,00,000 and upwards amenable to the operations of the Certificate Tax; and the 6th Class of income under the License Tax Act has been entirely omitted from assessment under the Certificate Tax Act. Accordingly, while incomes of less than Rs. 500 have been

entirely exempted, and the assessment of the five lower classes of profits has been slightly reduced, the rate of taxation on the highest classes of incomes has been considerably enhanced by the law. The preceding memorandum shews that increase in the number and proportion of assessments under the Certificate Tax Act, as compared with the License Tax Act, has been in the lower classes of incomes in excess of that in the higher grades: and this, as Mr. Buckland observes, tends to confirm the former opinion of the Board, that the incidence of direct taxation in this country falls lightly and unequally on the rich, while the poorer classes pay to the full extent contemplated by the law. For while in the last three classes the number of assessments have been 46,940 and 17,867, respectively (Classes IX and VIII of the Certificate Tax being grouped together for purposes of comparison), in the place of 25,095 and 14,311 under the License Tax, the next two classes (Nos. VII and VI) shew an actual decrease, there being 1,485 and 695 against 2,486 and 931 of the License Tax.

18. Since the 1st May the undermentioned fresh assessments have been made under Schedule A :—

	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.	Class IX.	Class X.	Total.
Calcutta ...	2	1	3	4	11	31	41	93
Backergunge ...	.....	.....	.....	.....	1	4	27	32
Gowalpara ...	.....	.....	.....	.....	1	1	.....	2
Dinagepore ...	.....	.....	.....	.....	.....	1	.....	1
Total ...	2	1	3	4	13	37	68	128

19. Of the 3,052 Government officials who were assessed, 1,028 were assessed at Calcutta, and the rest out of the Presidency. Of the latter 55 were paid from the Local Funds, and the remainder were borne on the Imperial Establishments.

20. Eighty-one Certificates were taken out for Companies with their Branches and Agencies, while the assessees in their service numbered 2,427. In addition to these, 5 assessments were made since 1st May at Calcutta, on account of Companies and their servants.

21. The following remarks of interest, recorded by the local officers, may be suitably repeated here.

22. The Commissioner of the Burdwan Division observes that the result of the incidence of the tax on population may, in round numbers, be stated to be, that in Midnapore 23 persons out of every 10,000 paid the tax, in Bancoorah 18 persons, in Burdwan and Hooghly 13 persons, and in Howrah 10 persons; but the comparison as regards the last-mentioned district is not correct, because the opulent residents of the town of Howrah were assessed•

by the Collector of Calcutta, whose operations are not included in the Divisional Returns.

23. With regard to Burdwan and Hooghly, Mr. Buckland remarks, that though the result is not favorable, there is no reason to think that these districts were under-assessed, but that, on the other hand, the dissatisfaction temporarily expressed in these two districts about over-assessment is not in any way proved, when it is seen that they stand in the last place but one in the classification of the several districts in his division. As regards these alleged over-assessments, strict enquiries were made, and the results reported to Government in Board's letters No. 2892B, and 3710B, dated respectively, the 5th May and 7th June, 1869.

24. In the Bhaugulpore Division, the Commissioner observes, the work of assessment has been more thorough this year compared with the assessment under the License Tax ; the paucity of assessments in the higher classes is ascribed, in the case of the Bhaugulpore District, to the fact that the rich goladars and cotton merchants, who carry on transactions on an extensive scale, were assessed either in Calcutta, Ghazeepore, or Mirzapore as the principal places of their business.

25. In the Chota Nagpore Division, more than $\frac{11}{12}$ths of the total number (24,640) of villages were exempted from taxation as solely agricultural, or inhabited by persons whose profits could not properly be brought under taxation. The total number of persons assessed in the division were 3,171 out of a population exceeding $2\frac{1}{2}$ millions.

26. The Commissioner of Cooch Behar states that in Julpigoree the operation of the Act was confined to Government servants, pleaders, mookhtears, and marwaree merchants only, the incomes of the general body of inhabitants being below the minimum scale ; the Garrow Hills were exempted from taxation under the orders of Government.

27. The Commissioner of Dacca reports that almost every assessable person in that division has been assessed, and the operations of the year were generally satisfactory. Recollecting the unsatisfactory results of the operations of the License Tax Act in Mymensing, the Commissioner took particular care to see that every thing connected with the Certificate Tax was properly conducted in that district.

28. The Collector of the 24-Pergunnahs considers that the work of assessment in that district was done with care and prudence, perhaps also with some leniency.

29. In Jessore the tax has been, upon the whole, very fairly assessed.

30. In Dinagepore there were very few appeals against the assessments made by the assessor, and there was not a single complaint of extortion. The Commissioner fears the assessment was light.

31. In the Maldah District the assessment was very fairly made, and generally acquiesced in. No appeal was preferred against the assessor's decision, and not a single case was referred to the Criminal Court.

32. In Moorshedabad the Collector considered that, owing to insufficiency of the agency, there was great delay in the assessments in the sub-divisions, especially in Jungipore, where the officer in charge has so much to do, that he can hardly perform any additional work with efficiency. As, however, the work was finished within the year of the tax, the Board consider that the requirements of Government were sufficiently fulfilled.

33. In Rajshahye, the Commissioner observes, the Law appears to have worked well, as there was only one appeal against the assessor's decision; but the assessment has probably been light.

34. The majority of the inhabitants of Durrung are agriculturists. Of such as are traders, the majority carry on a petty business, their profits not exceeding Rs. 500, they were exempted. The larger traders again had, in many cases, their principal shops in other districts, in which therefore they were assessed.

35. In the Cossyah Hills, the Jynteah traders were exempted from the operation of the tax. The whole amount collected under Schedule A was paid by Messrs. Inglis and Co.

36. In the Naga Hills, the Government officials alone were assessable, and they paid Rs. 225.

Section IV.—Demand, Collections, Discount, and Balance.

37. The total demand under Schedule A amounted to Rs. 12,60,606, out of which the sum of Rs. 12,16,196 has been realised, leaving a balance of Rs. 44,410 on the 1st May 1869. Details of these items, as well as of discount and deductions from official salaries, as also of collections made from Companies and their servants, are given below:—

	Demand.	Collections.	Balance.	Discount.
	Rupees.	Rupees.	Rupees.	Rupee
Schedule A, Class I.	19,200	19,200		
	19,200	19,200	... ..	80
	56,000	54,400	1,600	140
IV.	79,200	76,800	2,400	20
V.	1,04,400	1,00,240	4,160	105
VI.	1,11,120	1,09,760	1,360	132
VII.	1,18,580	1,17,180	1,400	129
VIII.	1,53,620	1,46,099	7,521	164
IX.	2,24,240	2,12,858	11,382	.....
X.	3,75,046	3,60,459	14,587	.....
	12,60,606	12,16,196	44,410	770
Government officials	.....	85,368		
Companies ...		49,860		
Do. servants		70,830		
Total ...	.....	14,22,254	.. ...	770

38. The realizations are very satisfactory compared with the receipts under the License Tax. Under the latter the gross collections amounted to Rs. 17,69,735, but under Class VI alone, on incomes of Rs. 200 to 500, they were Rs. 5,85,099. Under the Certificate Tax, this class of incomes was exempted, and there has been an increase, therefore, in favor of the latter tax, to the extent of Rs. 2,37,618 principally as follows :—

On incomes above Rs. 25,000 which paid Certificate Tax at a much higher rate, the increase has been Rs. 1,03,027, and on incomes of Rs. 1,000 to 5,000, and of Rs. 500 to 1,000, there has been an increase of Rs. 1,03,449 and 1,30,442, respectively. Under other classes there has been a decrease.

39. The largest collections were made in Calcutta, the amount being Rs. 5,21,526 ; the next in the district of Monghyr, where the realizations aggregated Rs. 50,585. In none of the other districts of the Lower Provinces did the collections of the tax up to the 30th April, 1869, amount to Rs. 50,000.

40. As regards the collections in the Patna Division, the Commissioner observes that Tirhoot was at the head of the list of all Bengal Districts in respect to the amount levied under the Income Tax Act, but was remarkably low, even among the districts of his division, as regards its collections under the License Tax Act. It has, however, regained its place to some extent, and is at the top of the Divisional list for the Certificate Tax.

41. In this district fewer individuals were taxed this year, but a larger income was derived. This result is attributed partly to the fact that the maximum rate under the License Tax was Rs. 500, while under the Certificate Tax, the limit was as high as Rs. 6,400, and partly to the circumstance, the Commissioner believes, that in 1867-68 many people escaped assessment, who would fairly have been subject to tax, had the assessors done their duty in a more complete manner.

42. In the Gya and Patna Districts the bulk of the tax-payers under the License Tax Act were people with small incomes varying from Rs. 200 to 500 per annum. Their exemption under the Certificate Tax Act has diminished the collections this year.

43. The Collector of Chumparun accounts for the decline in that district thus :—"The assessments shew that out of a population of 8,50,000 inhabitants, "only 650 Natives and 39 Europeans have been found liable to the tax. There "is no reason to believe that any persons liable to the tax have escaped assessment. "Many of the larger firms were assessed at Calcutta, Patna, Benares and other "large centres of commerce ; the total amount of collections, therefore, does not "represent the commercial status of the district, which is far higher."

44. The Commissioner of Chittagong observes that the difference in the results obtained in the three districts of his division by the loss of incomes below Rs. 500 is striking. The loss is much larger in proportion in Chittagong than in the other districts, owing to its being more a district of petty shopkeepers, and petty in every thing than the others ; on the other hand, the difference in Tipperah is slight, and it is attributed to the employment of an inefficient assessor in 1867-68, and a good one in 1868-69.

45. Very few persons took advantage of Section 25 of the Act, and the sum granted as discount amounted to Rs. 770 only.

46. The realizations from Government officials include Rs. 25,256 on account of deductions made from salaries paid at Calcutta up to 31st March. A further sum of Rs. 162 was realised at the Presidency, on the same account, from salaries due for periods prior to that date, but paid in 1869-70.

47. The sum of Rs. 21,203 has been collected since 1st May, 1869, on account of fresh assessments and the balances outstanding on that date, Rs. 18,532 has been expunged or remitted from the accounts, in consequence of double assessments, transfer of assessees from higher to lower classes, and the death or absconding of assessees. Details of these items are given in Table III against the balances. The net balance amounts to upwards of Rs. 9,000, for the recovery of which measures are still in progress; no special agency or arrangement is, however, necessary.

48. In reviewing the total results in the Lower Provinces, it appears to the Board that no sufficient assessment of the mercantile and trading classes has been made under the Act anywhere. In the following Districts, however, the work has more nearly approached the proper standard than elsewhere:—Calcutta, Bhaugulpore, Monghyr, Backergunge, Mymensing, 24-Pergunnahs, Tirhoot, and Moorshedabad; whilst in the Districts of Hooghly, Nuddea, Patna, Rungpore, and notably Dinagepore, the assessing Officers have apparently failed to a very great extent in reaching the profits of the trading classes.

Section V.—Fines.

49. The total amount levied up to 30th April is Rs. 16,626, as detailed below by classes:—

Schedule A.

Class V	...	...	...	...	Rs. 2,000
„ VI	...	...	...	...	„ 560
„ VII	...	...	...	...	„ 2,165
„ VIII	...	...	...	...	„ 2,140
„ IX	...	...	...	...	„ 3,377
„ X	...	...	...	...	„ 6,384
				Total Rupees ...	16,626,

in addition to which a further sum of Rs. 5,890 has been received since 1st May 1869. Under the License Tax the penalties realised amounted to Rs. 15,238.

Bhaugulpore Division.

	Total number of prosecutions under Sec. 17.	Number of cases in which fines were inflicted.	Number of cases struck off, &c.
Bhaugulpore ...	74	43	31
Monghyr ...	264	136	128
Purneah ...	301	42	259
Deoghur ...	29	16	13
Rajmehal ...	31	27	4

50. The memorandum on the margin shews the result of the prosecutions under Section 17 of the Act in the Bhaugulpore Division. In Godda and Doomka there were no prosecutions or fines inflicted under that Section.

51. In Deoghur alone were Rs. 304 realised as fines under Section 18 of the Act.

52. In Monghyr and Purneah there were 68 and 11 cases, respectively, in which fines were recovered by distress and sale of moveable property under Section 19 of the Act. In the rest of the division there was no occasion to have recourse to that Section.

53. There were no cases in Bhaugulpore, Monghyr, and in the Southal Pergunnahs, in which the provisions of Section 29 could be applied.

54. The following explanation has been given in regard to the unsuccessful prosecutions under Section 17, noticed above in the Bhaugulpore Division. In the greater number of cases the prosecutions were either struck off or withdrawn, in consequence of the assessees having paid up the tax due before the cases came up before the Magistrate. The remaining cases, only few in number, were struck off for informalities in the service of notice.

55. The subjoined Statement shews the result of the proceedings under the penal clauses of the Act in other districts specified below:—

	Number of prosecutions.	Number of convictions.	Number of cases withdrawn on payment of the tax, or struck off, &c.	
Chittagong ...	25	23	2	
Tipperah ...	49	26	23	
Bullooah ...	82	25	57	
Backergunge ...	100	72	28	
Furreedpore ...	10	1	7	2 pending at close of the year.
Nuddea ...	12	11	1	
Calcutta ...	496	214	70	212 pending at close of the year.
Bograh ...	61	19	42	

Section VI.—Refunds.

56. The aggregate amount is Rs. 1,46,956, as specified below:—

Schedule A.

Class I ...	...	...	...	Rs. 3,200
„ II ...	...	...	...	„ 1,581
„ III ...	...	...	...	„ 9,600
„ IV ...	...	...	...	„ 11,512
„ V ...	...	...	...	„ 1,5665
„ VI ...	..	...	...	„ 15,923
„ VII ...	..	...	...	„ 13,242
„ VIII ...	..	...	...	„ 19,696
„ IX ...	..	...	...	„ 18,232
„ X ...	..	...	...	„ 37,156
		Total Rupees	...	1,45,807
Government officials	...	...	...	577
Companies ...	...	...	...	500
Ditto Servants	...	...	...	72
		Grand Total Rupees	...	1,46,956

57. In addition to this amount, the sum of Rs. 29,704 has been refunded since 1st May, a portion thereof, *viz.*, Rs. 8,062 being the tax realised from the Gyawals of Gya, but refunded to them under Government Order No. 290, dated 23rd January, 1869.

58. The refunds made were heaviest in Calcutta, Tirhoot, Gya, Burdwan, Monghyr, Purneah, Dacca, Beerbhoom, and Maldah. They were also disproportionately high in Godda. Under the License Tax the refunds amounted to Rs. 1,83,192.

Section VII.—Expenditure.

59. The charges incurred for collecting the tax during the year under report amounted to Rs. 1,23,855, thus:—

1.	Assessor's Salary ...	...	Rs.	62,988
2.	Ditto Establishment ...	...	„	36,512
3.	Travelling Allowance ...	...	„	20,303
4.	Contingencies	...	„	4,052
		Total Rupees		1,23,855

60. In addition to this, a small sum of Rs. 377 was spent after 1st May on account of establishments. The total expenditure under the License Tax amounted to Rs. 1,95,068. Thus the aggregate expenditure under the Certificate Tax was less by Rs. 70,836, the percentage of charges to collection being Rs. 11·5 and 8·7 under the two taxes, respectively. The percentage, however, does not include a portion of the salaries of the Excise and Subdivisional Officers and Establishments, who were employed on the work of either of the assessed taxes.

61. In Assam, the district officers and their assistants, with the aid of the mouzadars, performed the duties of assessors, the only outlay under the tax being on account of establishments and contingencies.

62. The percentage of expenditure is disproportionately high in the following districts for the reasons stated against each:—

Singbhoom, Furreedpore, Chumparun } Because the collections were low, owing to merchants and others who deal in these districts having been assessed in other districts.

Shahabad.—Because the collections were low, owing to the exemption of incomes below Rs. 200.

Dinagepore.—Because the collections were low, in consequence of the district being inhabited chiefly by agricultural classes, while the charge was high, on account of the distance of places to be visited and the difficulty of travelling during certain months of the year; the assessors also labored under successive attacks of fever.

Bullooah.—In consequence of the charge for travelling being high, owing to numerous and expensive ferries in the district.

Bancoorah Beerbhoom	Because the agency of Sub-Divisional Officers could not be employed to the same extent as in other districts.

63. In compliance with the requisition contained in Government Order No. 1972, dated 17th May, 1869, Table VI is submitted, shewing the entire net proceeds from the old Income, the License, and the Certificate Tax, respectively, in each district of Bengal. As required in the Government Order, the districts have been arranged in order of their productiveness under the old Income Tax. It will be seen that under the Certificate Tax, the collections have been larger only in the districts of Tirhoot, Moorshedabad, Monghyr, Sarun, Purneah, Bhaugulpore, Calcutta, Cossyah and Jynteah Hills and Darjeeling, while the realizations in the remaining districts are below the collections made under the License Tax. This result, as already shewn, is no doubt owing chiefly to the exemption of incomes below Rs. 500, under the Certificate Tax. Excluding the sums realized from the 6th or last class of incomes from Rs. 200 to Rs. 500 under the License Tax Act, it has been shewn in paragraph 38 of this report that the proceeds of the Certificate Tax are satisfactory.

64. The assessment operations under the Certificate Tax Act were completed by the close of the year except in a few Districts; and in 36 out of 56 districts in Bengal, as will be seen from Table V, collections have also been completed, and will shortly be finished in the remaining 20 districts.

Section VIII.—Miscellaneous.

65. The following officers are specially named as deserving of commendation:—

Collectors.

Mr. H. J. Reynolds.
„ R. L. Tottenham.
V. Taylor.
„ D. J. MacNeile.
Mr. J. P. Grant.
„ W. E. Ward.
J. C. Price.

Assistant Collector.

Mr. A. Manson.

Uncovenanted Officers and Assessors.

Mr. J. Mackenzie.
„ C. W. Wilmot.
„ W. Smith.
H. L. Weatherall.
Baboo Sharoda Persaud Chatterjee.
„ Poran Chunder Newgee.
„ Kally Persaud Chowdhry.
„ Unnoda Persaud Ghose.
„ Kissen Chunder Roy.
„ Uma Churn Bannerjee.
„ Peary Mohun Bannerjee (Calcutta.)
Baboo Kistohurry Bose.
„ Gobind Persaud Bose.
„ Poresh Nath Shookul.
Peary Mohun Bannerjee (Nuddeah.)
„ Khettro Gopaul Bannerjee.
„ Prosono Coomar Sein.
„ Doorga Doss Chowdhry.
„ Kalee Nath Bose.
„ Kashee Kinkur Sein.
Moonshee Mothecoollah.

66. The Board have much pleasure in recording their approbation of the zeal and efficiency with which the Commissioners, Messrs. Chapman, Simson, and Buckland, have supervised the operation of the Act in their respective divisions. Mr. Simson more especially exerted himself and looked closely into the proceedings of his subordinates.

67. The only officer of whom a very unfavorable report has been received is Baboo Ramkani Ghosal, one of the special assessors in the 24-Pergunnahs. He has not been re-employed under the Income Tax Act.

T. B. LANE,

Offg. Secretary.

Appendix A.

TABLE I.—*Certificate Tax Statistics of the Lower Provinces.*

	Number of assessments made.	Demand.	Amount realized.	Balance.	Fines.	Discount.	Refunds.	Total Expenditure.		Date of completion of	
								Amount as in Table below.	Percentage on total realizations.	Assessment.	Collections.
1	2	3	4	5	6	7	8	9	10	11	12
SCHEDULE A.											
Class I ...	3	19,200	19,200	.....	.....	.....	3,200	.....	.....	.....	.....
„ II ...	6	19,200	19,200	.....	.....	80	1,581	.....	.....	.....	.....
„ III ...	35	56,000	54,400	1,600	.....	140	9,600	.....	.....	.....	.....
„ IV ...	99	79,200	76,800	2,400	.....	20	11,512	.....	.....	.....	.....
„ V ...	261	1,04,400	1,00,240	4,160	2,000	105	15,665	.....	.....	.....	.....
„ VI ...	695	1,11,120	1,09,760	1,360	560	132	15,923	.....	.....	.....	.....
„ VII ...	1,485	1,18,580	1,17,180	1,400	2,165	129	13,242	.....	.....	.....	.....
„ VIII ...	3,844	1,53,620	1,46,099	7,521	2,140	164	19,696	.....	.....	.....	.....
„ IX ...	14,023	2,24,240	2,12,858	11,382	3,377	.....	18,232	.....	.....	.....	.....
„ X ...	46,940	3,75,046	3,60,459	14,587	6,384	.....	37,156	.....	.....	.....	.....
Total ...	67,391	12,60,606	12,16,196	44,410	16,626	770	1,45,807	1,24,232	8·7	August 1869.	August 1869, with exception of 20 districts.]
Govt. Servants ...	3,052	.....	85,368	.....	.....	.....	577	.....	.....	.....	.....
Companies ...	81	49,860	49,860	.....	.....	.....	500	.....	.....	.....	.....
Ditto Servants ...	2,427	.....	70,830	.....	.....	.....	72	.....	.....	.....	.....
Grand Total ...	72,951	.....	14,22,254	.....	.....	.....	1,46,956	.....	.....	.....	.....

1	2
ITEMS.	Amounts.
	Rs.
1.—Salary of Assessors	62,988
2.—Ditto of Assessors' Establishment	36,512
3.—Travelling Allowance	20,303
4.—Contingencies	4,052
Total ...	1,23,855
Total expenditure incurred after 31st March 1869 ...	377
Grand Total ...	1,24,232

TABLE

Class 3.—

Division.	Districts.	Professions.						Employments.			
		a Religion.	*b* Education and Science.	*c* Fine Arts.	*d* Law.	*e* Medicine.	*f* Engineering.	*a* Clerks, Bankers, Shopmen (salaried.)	*b* Servants (domestic.)	*c* Servants (jobbed.)	*d* Artizans (working for sale of articles, not for sale of materials, hired articles.)
Assam	Cossyah and Jynteah Hills	...	...	...	...	...	...	...	.	.	.
	Durrung	...	.	.	.	...	.	.	.	.	.
	Kamroop	...	.	.	.	...	.	.	.	.	.
	Lunkimpore	.	.	.	.	.	.	.	.	.	.
	Nowgong		.	.	.	.	.	.	.	.	.
	Seebsaugor	.	.	.	.	.	.	.	.	.	.
	Total	...	...	.	...	..	...	...	...	...	
Bhaugulpore	Rhaugulpore	...	.	.	.	.	...	.	.	.	.
	Monghyr	.	.	...	...	.	...	.	...	...	...
	Purneah	.	...	...	..	...	..	...	.	...	...
	Bunthal Pergunnahs.										
	Deoghur	...	...	..	..	...	...	..	..	.	...
	Godda	...	..	.	..	...	.	.	..	.	.
	Nya-Doomka	.	..	...	.	...	.	.	..	...	...
	Rajmehal	...	.	.	.	..	..	.	..	.	
	Total		...	.	.		...		...	.	
Burdwan	Bancoorah	.	...	..	...	...	..	...	..	.	...
	Beerbhoom	.	...	..			.	...	..	...	...
	Burdwan	.	...		...	.	.	...	..		...
	Hooghly	...	.	.	.	...	...		..	.	
	Howrah	.	.	.		...	..	...	...	...	
	Midnapore	.	.	...		...	.	..	..	.	.
	Total	...	...		...	...	...	..	..	...	..
Chittagong	Bullooah	...	...	..	...	.	..	..	..	...	.
	Chittagong	...	...	.	.	.	...	..	..	.	..
	Tipperah	...	.	.	...	...	..	.	..	...	...
	Total	...	..	.	.	.	..	.	.	.	
Chota-Nagpore	Hazarebaugh	..	...	.	...	...	...	..	.	..	
	Lohardugga	.	...	..		.	.	..	..	..	...
	Maunbhoom	...	...	. .	.	.	...	...	.	...	..
	Singbhoom	..	.	...		..	.	.		...	...
	Total	..	...		..	..	..	...	.	...	
Cooch-Behar	Darjeeling	...	..	..	...	..	...	...	...	...	..
	Goalpara	.	...	.	...	.		..	..	.	..
	Julpigoree	.	.	...			...	..	...	..	
	Total	.	.	...	...	..	..	...	.	.	
Dacca	Backergunge	..	.	..	. .	..	...	. .	...	...	. .
	Cachar	..	...	.	...	...	...	...	...	.	.
	Dacca	...	...	.	.	...	...	...	.	.	.
	Furreedpore	..	...	...	.	...	...	...	..	.	.
	Mymensingh	..	...	...	...	.	.	...	..	..	...
	Sylhet	.	.	...	.	.	.	...	..	...	.
	Total	..	..	.	...	.	.	...	.	.	
Orissa	Balasore	...	.		..		..	...	...	...	..
	Cuttack	.	...	...	..	.		...	.	...	..
	Pooree	..	...		..	..	...	...	.	..	.
	Total	...	..	...	.	..	...	...	...	..	.
Patna	Chumparun	...	...	...	...	...	...	...	...	...	..
	Gya	..	.	...	..	...	..	...	...	...	
	Patna	.	...	...	.	..	...	...	..	.	
	Sarun	..	...	...	...	...	...	...	..	..	.
	Shahabad	...	...	...	...	.	...	...	..	..	.
	Tirhoot	..	.	...	.	.	...	...	..	.	.
	Total	..	..	.	...	..	...	..	...	.	..
Presidency	Calcutta										
	Jessore	...	...	.	.	...	...	..	...	...	..
	Nuddea	...	..	.	.	..	...	...	...	...	..
	24-Pergunnahs	.		..	...	..	...	...	...	...	.
	Total	...	...	.	.	..	...	...	...	...	..
Rajshahye	Bograh										
	Dinagepore	..	...	...	.	..	...	...	...	...	...
	Maldah	.	...	...	.	...	...	...	...	.	.
	Moorshedabad	...	...	...	...	...	...	...	...	...	...
	Putna		.	.	.	...	...	...	...	...	.
	Rajshahye	..	...	.	.	...	...	...	...	...	
	Rungpore	...	..	..	...	.	...	...	...	..	.
	Total	.	..	.	.	..	...	...	.	...	
	Grand Total	...	.	...	..	...		...	..	..	

N. B.—Classes 1 and 2.

II,

For Natives.

COMMERCE.

a	b	c Merchants (not manufacturers)					d Trades in										e	f	g Manufactures (Wholesale) of									
Agents.	Bankers and Money-dealers.	1 General.	2 Piece Goods.	3 Grain.	4 Salt.	5 Others.	1 Precious Stones and Pearls.	2 Building Materials and Fuel.	3 Metals.	4 Food.	5 Salt.	6 Spirits, Opium, and Tobacco.	7 Fuel.	8 Animal & vegetable substances (not food).	9 Books and Stationery.	10 Miscellaneous.	Carriers.	Dealers in Animals.	1 Cotton Goods.	2 Woollen Goods.	3 Jute, Flax, and Hemp.	4 Silk.	5 Indigo.	6 Sugar.	7 Tea.	8 Metals and Machinery.	9 Others.	Total.

TABLE

Class 4.—

DIVISION.	DISTRICTS.	PROFESSIONS						EMPLOYMENTS.						MERCHANTS (NOT MANUFACTURERS)					COMMERCE AND TRADERS						
		a Religion.	b Education and Science.	c Fine Arts.	d Law.	e Medicine.	f Engineering.	a Banians, Baniahs, Shroffs.	b Servants (Domestic).	c Servants (Inhabit.)	d Artisans (not keeping shops for the sale of manufactured articles.)	a Agents.	b Brokers and Money dealers.	1 General.	2 Piece Goods.	3 Grain.	4 Salt.	5 Others.	1 Workers in Precious Metals.	2 Dealers in Metals.	3 Metals.	4 Food.	5 Salt.	6 Spirits, Beer, and Tobacco.	7 Fuel.
	Cossyah and Jynteah Hills																								
	Darrung																								
	Kamroop																								
ASSAM	Luckimpore																								
	Nowgong																								
	Seebsaugor																								
	Total																								
	Bhaugulpore																								
	Monghyr																								
	Purneah																								
BHAUGUL-PORE	*Southal Pergunnahs.*																								
	Deoghur																								
	Godda																								
	Nya-Dumka																								
	Rajmahal																								
	Total																								
	Bauggorah																								
	Beerbhoom																								
BURDWAN	Burdwan																								
	Hooghly																								
	Howrah																								
	Midnapore																								
	Total																								
	Bullooah																								
CHITTAGONG	Chittagong																								
	Tipperah																								
	Total																								
	Ramgurh																								
	Lohardugga																								
CHOTA-NAG-PORE	Manbhoom																								
	Singbhoom																								
	Total																								
	Darjeeling																								
GOOCH-BEHAR	Goalpara																								
	Jungpoora																								
	Total																								
	Backergunge																								
	Cachar																								
	Dacca																								
DACCA	Furreedpore																								
	Mymensing																								
	Sylhet																								
	Total																								
	Balasore																								
ORISSA	Cuttack																								
	Pooree																								
	Total																								
	Chumperun																								
	Gya																								
PATNA	Patna																								
	Sarun																								
	Shahabad																								
	Tirhoot																								
	Total																								
	Calcutta			1	6			3						17		3			3						
PRESIDENCY	Jessore																								
	Nuddea																								
	24-Pergunnahs																								
	Total			1	6			3						17		3			3						
	Boglah																								
	Dinagepore																								
	Maldah																								
RAJSHAHYE	Moorshedabad																								
	Pubna																								
	Rajshahye																								
	Rungpore																								
	Total																								
	Grand Total			1	6			6				2	18	17		3			3			1			

II. —*(Continued)*

For Natives.

MERCH. IN			e	f	g MANUFACTURERS (WHOLESALE) OF									TOTAL.
8 Animal & vegetable substances (not food.)	9 Books and Stationery.	10 Miscellaneous.	Carriers.	Dealers in animals.	1 Cotton Goods.	2 Woollen Goods.	3 Jute, Flax, and Hemp.	4 Silk.	5 Indigo.	6 Sugar.	7 Tea.	8 Metals and Machinery.	9 Others.	

TABLE

Class 5.—

Division.	Districts.	Professions.						Employments.			
		a Religion.	b Education and Science.	c Fine Arts.	d Law.	e Medicine.	f Engineering.	a Bailiffs, Shipmen (salaried.)	b Servants (domestic.)	c Servants (jobbed.)	d Artisans (not being employed in the manufacture of articles.)
Assam	Cossyah and Jyntiah Hills	...	...	...	...	...	...	...	...	...	...
	Durrung	...	...	...	...	...	...	...	...	...	...
	Kamroop	...	...	...	...	...	...	...	...	...	...
	Lukhimpore	...	...	...	...	...	...	...	...	...	...
	Nowgong	...	...	...	...	...	...	...	...	...	...
	Seebsaugor	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Bhaugul-pore	Bhaugulpore	...	...	...	...	...	...	...	...	...	...
	Monghyr	...	...	...	...	...	...	...	...	...	...
	Purneah	...	...	...	...	...	...	...	...	...	...
	Southal Perguunahs.										
	Deoghur	...	...	...	...	...	...	...	...	...	...
	Godda	...	...	...	...	...	...	...	...	...	...
	Nya-Doomka	...	...	...	...	...	...	...	...	...	...
	Rajmehal	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Burdwan	Bancoorah	...	...	...	...	...	...	...	...	...	...
	Beerbhoom	...	...	...	...	...	...	...	...	...	...
	Burdwan	...	...	...	...	...	...	...	...	...	...
	Hooghly	...	...	...	...	...	...	...	...	...	...
	Howrah	...	...	...	...	...	...	...	...	...	...
	Midnapore	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Chittagong	Bullooah	...	...	...	...	...	...	...	...	...	...
	Chittagong	...	...	...	...	...	...	...	...	...	...
	Tipperah	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Chota-Nag-pore	Hazareebaugh	...	...	...	...	...	...	...	...	...	...
	Lohardugga	...	...	...	...	...	...	...	...	...	...
	Maunbhoom	...	...	...	...	...	...	...	...	...	...
	Singbhoom	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Cooch-Be-har	Darjeeling	...	...	...	...	...	...	...	...	...	...
	Goalpara	...	...	...	...	...	...	...	...	...	...
	Julpigoree	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Dacca	Backergunge	...	...	...	...	...	...	...	...	...	...
	Cachar	...	...	...	...	...	...	...	...	...	...
	Dacca	...	...	...	...	...	...	...	...	...	...
	Furreedpore	...	...	...	...	...	...	...	...	...	...
	Mymensing	...	...	...	...	...	...	...	...	...	...
	Sylhet	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Orissa	Balasore	...	...	...	...	...	...	...	...	...	...
	Cuttack	...	...	...	...	...	...	...	...	...	...
	Pooree	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Patna	Chumparun	...	...	...	...	...	...	...	...	...	...
	Gya	3	...	...	...	...	...	...	...	...	...
	Patna	...	...	...	...	...	...	...	...	...	...
	Sarun	...	...	...	...	...	...	...	...	...	...
	Shahabad	...	...	...	...	...	...	...	...	...	...
	Tirhoot	...	...	...	...	...	...	...	...	...	...
	Total	3	...	...	...	...	...	...	...	...	...
Presidency	Calcutta	...	...	...	3	2	2	7	...	...	...
	Jessore	...	...	...	...	...	...	...	...	...	...
	Nuddea	...	...	...	...	...	...	...	...	...	...
	24-Pergunnahs	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	3	2	2	7	...	...	...
Rajshahye	Bograh	...	...	...	...	...	...	...	...	...	...
	Dinagepore	...	...	...	...	...	...	...	...	...	...
	Maldah	...	...	...	...	...	...	...	...	...	...
	Moorshedabad	...	...	...	...	...	...	...	...	...	...
	Pubna	...	...	...	...	...	...	...	...	...	...
	Rajshahye	...	...	...	...	...	...	...	...	...	...
	Rungpore	...	...	...	...	...	...	...	...	...	...
6	Total	...	...	...	...	...	...	...	...	...	...
	Grand Total	3	...	...	3	2	2	7	...	...	...

II.—*(Continued.)*

For Natives.

COMMERCE.

a	b	c — Merchants (not Manufacturers)					d — Trades in										e	f	g — Manufactures (Wholesale) of									Total.
Agents.	Bankers and Money-dealers.	1 General.	2 Piece Goods.	3 Grain.	4 Salt.	5 Others.	1 Woven Fabrics.	2 Building Materials and Fuel.	3 Metals.	4 Food.	5 Salt.	6 Spirits, Drugs, and Tobacco.	7 Pearls.	8 Animal & vegetable substances (unfitted.)	9 Timber and Machinery.	10 Miscellaneous.	Carriers.	Dealers in animals.	1 Cotton Goods.	2 Woollen Goods.	3 Jute, Flax, and Hemp	4 Silk.	5 Indigo.	6 Sugar.	7 Tea.	8 Metals and Machinery.	9 Others.	

TABLE
Class C.—

COM.

Division.	Districts.	PROFESSIONS. a Religion.	b Education and Science.	c Fine Arts.	d Law.	e Medicine.	f Engineering.	EMPLOYMENTS. g Civil—Regular Establishment.	h Surgeons (Subordinate.)	i Surveyors (Gentlemen.)	j Artizans (including all persons working at mechanical trades or hired artizans.)	k Agents.	l Bankers and Money-changers.	m MERCHANTS (NOT MANUFACTURERS.) 1 General.	2 Piece Goods.	3 Grain.	4 Salt.	5 Others.	n TRADERS. 1 Wines, Beer, Spirits and Provisions.	2 Building Materials.	3 Metals.	4 Wood.	5 Silk.	6 Spinning, Dyeing, and Weaving.	7 Coal.
Assam	Cossyah and Jynteah Hills	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Durrung	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kamroop	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Luckimpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Nowgong	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sibsaugor	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Behar	Bhaugulpore	...	...	...	2	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...
	Monghyr	...	...	...	...	...	...	...	...	...	...	...	22	...	...	...	4	...	...	...	...	...	...	...	...
	Purneah	...	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...
	Santhal Perguunahs.																								
	Dooghur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Godda	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Nya-Deomha	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Rajmahal	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	2	...	...	...	...	...	...	...	33	...	...	...	4	...	...	...	...	...	...	...	...
Burdwan	Bancoorah	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...
	Beerbhoom	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...
	Burdwan	...	...	...	...	...	...	...	...	...	...	...	...	1	4	1	...	...	...	...	...	...	...	...	...
	Hooghly	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	6	...	...	...	...	...	...	...
	Howrah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Midnapore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	1	...	...	...	2	1	4	1	1	10	...	...	...	...	...	1	...
Chittagong	Bullooah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Chittagong	...	...	...	...	...	...	...	...	...	...	...	1	2	...	...	...	...	...	...	...	...	...	...	...
	Tipperah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...	...	1	2	...	...	...	...	1	...	...	...	...	...	...
Chota-Nagpore	Hazarebaugh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Lohardugga	...	...	...	...	...	...	...	...	...	...	...	5	...	...	...	...	2	...	1	...	...	...	...	...
	Manbhoom	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...
	Singbhoom	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...	...	5	1	...	...	...	2	...	1	...	...	...	...	...
Cooch Behar	Darjeeling	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Goalpara	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	2	...	...	...	...	...	...	...
	Julpigoree	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	2	...	...	...	...	...	...	...
Dacca	Backergunge	...	...	...	2	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...
	Cachar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Dacca	...	...	...	2	...	...	...	...	...	...	...	1	4	...	...	...	...	...	1	...	1	...	...	...
	Furreedpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Mymensing	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sylhet	...	...	...	4	...	...	...	...	...	...	...	6	4	...	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	6	...	...	...	...	...	...	...	7	9	...	...	...	...	...	1	...	1	...	...	...
Orissa	Balasore	...	...	...	...	...	...	...	...	...	...	1	6	7	1	...	...	...	1	...	...	1	2	...	...
	Cuttack	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...
	Pooree	...	...	...	...	...	...	...	...	...	...	...	3	12	2	...	2	1	...	1	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...	...	9	19	3	1	2	4	1	1	...	1	2	...	...
Patna	Chumparun	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Gya	...	14	...	1	...	...	2	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...
	Patna	...	...	...	1	...	...	...	...	...	...	...	12	...	...	...	...	...	...	...	...	...	...	...	...
	Saran	...	...	...	...	...	...	...	...	...	...	...	3	6	3	...	...	...	...	...	...	...	...	...	...
	Shahabad	...	...	...	...	...	...	...	1	...	...	...	4	3	...	...	6	...	...	1	...	...	...	...	...
	Tirhoot	...	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	14	...	2	...	...	2	1	...	...	...	26	6	3	0	...	...	0	2	...	...	...	...	...
Presidency	Calcutta	...	...	1	20	3	...	20	...	...	8	...	11	27	20	18	13	7	...	6	3	3	...	3	6
	Jessore	...	...	...	...	...	...	...	...	...	...	...	1	...	...	2	...	...	...	...	...	...	...	...	...
	Nuddea	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...
	24-Perguunahs	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...
	Total	...	...	1	20	3	...	20	...	...	8	...	13	30	20	20	13	7	...	6	3	3	...	3	6
Rajshahye	Bograh	...	...	...	...	...	...	...	...	...	...	...	1	1	...	3	...	...	...	...	...	...	...	...	...
	Dinagepore	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...
	Malduh	...	...	1	...	...	...	...	...	...	...	...	1	2	...	...	...	...	...	...	...	...	...	...	...
	Moorshedabad	...	...	...	...	...	...	...	...	...	...	...	3	1	...	2	...	...	...	1	...	...	...	...	...
	Pubna	...	...	...	...	...	...	...	...	...	...	...	3	1	3	...	...	6	...	...	...	1	...	...	...
	Rajshahye	...	...	...	...	...	...	...	...	...	...	...	6	1	3	1	...	6	...	...	...	...	...	...	...
	Rungpore	...	...	...	...	...	...	...	...	...	...	...	6	1	...	1	1	...	...	...	...	...	...	...	...
	Total	...	2	...	...	...	...	...	...	...	...	...	21	8	3	6	1	6	1	1	...	1	...	1	...
	Grand Total	14	2	1	30	3	...	22	2	...	8	1	111	75	30	47	27	19	6	5	3	5	2	5	6

II.—*(Continued.)*
For Natives.

MERCE.

IN			e	f	MANUFACTURERS g				(WHOLESALE) OF					Total.
9 Animal & vegetable substances (not food.)	9 Earth and Stoneware.	10 Miscellaneous.	Carriers.	Dealers in animals.	1 Cotton Goods.	2 Woollen Goods.	3 Jute, Flax, and Hemp.	4 Silk.	5 Indigo.	6 Sugar.	7 Tea.	8 Metals and Machinery.	9 Others.	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
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...	...	1	...	...	...	...	...	...	3	...	...	...	...	9
...	...	...	...	...	...	...	...	...	1	...	...	...	...	28
...	...	...	...	...	...	...	...	...	...	...	...	...	...	6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
...	...	1	...	...	...	...	...	...	4	...	...	...	...	44
...	...	...	...	...	...	...	...	1	...	...	...	...	1	4
...	...	1	...	...	...	...	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	...	...	...	...	...	1	...	6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	9
...	...	1	...	...	...	...	...	...	2	...	...	...	...	6
...	...	2	...	...	...	...	...	1	2	...	...	1	1	27
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	5
...	...	1	...	...	...	...	...	...	...	...	...	...	...	1
...	...	1	...	...	...	...	...	...	...	...	...	...	...	6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	1	...	...	...	...	...	...	...	1	...	5
...	...	2	...	1	...	...	...	...	...	...	...	1	...	8
...	...	22	...	...	...	...	...	...	...	...	...	...	...	25
...	...	...	...	...	1	...	...	...	...	...	...	...	...	11
...	...	...	...	...	...	...	...	...	...	1	...	...	...	10
...	...	...	...	1	...	...	...	...	...	...	...	...	...	3
...	...	22	...	1	1	...	...	...	...	1	...	...	...	50
...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	17
...	...	...	...	...	...	...	...	...	...	...	...	...	...	6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	27
...	...	...	...	...	...	...	...	...	...	...	...	...	...	9
...	...	...	...	...	3	...	...	...	4	1	...	...	...	33
...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
...	...	...	...	...	...	...	...	...	3	...	...	...	...	9
...	...	...	...	...	3	...	...	...	6	1	...	...	...	70
7	3	1	2	...	...	...	...	...	...	...	...	...	...	106
...	...	2	...	...	...	...	...	...	3	...	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
7	3	3	2	...	...	...	...	...	3	...	...	...	...	100
...	...	...	...	...	...	...	...	...	...	...	...	...	...	7
...	...	2	...	...	...	...	...	...	...	...	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
...	...	...	...	...	...	...	...	1	1	...	...	...	1	15
...	...	...	...	...	...	...	...	...	1	...	...	...	...	12
...	...	...	...	...	...	...	...	...	2	...	...	...	...	3
...	...	...	...	2	...	...	1	...	2	...	...	...	...	30
...	...	2	...	2	...	...	1	1	4	...	...	...	1	80
7	3	33	2	4	9	..	1	2	10	2	...	2	2	813

TABLE

Class 7.—

Division.	Districts.	Professions.						Employments.			
		a Religion.	b Education and Science.	c Fine Arts.	d Law.	e Medicine.	f Engineering.	a Public (civil, Station, Pilot)	b Surgeons (Assistant Surg.)	c Servants (Goldsmi.)	d Artizans (Printer, Lithographic Printer, &c. &c. numbers in round brackets.)
Assam	Cossyah and Jynteah Hills	...	...	...	...	...	...	...	...	...	...
	Durrung	...	...	...	...	...	2	...	...	...	...
	Kamroop	...	...	...	...	...	...	...	...	...	...
	Luckimpore	...	...	...	...	...	...	...	...	...	...
	Nowgong	...	...	...	...	...	...	...	...	...	...
	Sebsagor	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	2	...	...	...	...
Beauglepore	Bhaugulpore	...	...	...	2	...	1	1	...	...	...
	Monghyr	...	...	...	...	...	...	...	...	...	...
	Purneah	...	...	...	3	...	...	...	...	...	...
	Santhal Perguunahs,										
	Deoghur	...	...	...	...	...	...	...	...	...	...
	Godda	...	...	...	...	...	...	...	...	...	...
	Nya-Doomka	...	...	...	...	...	...	...	...	...	...
	Raymehal	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	5	...	1	1	...	...	...
Burdwan	Bancoorah	...	...	...	...	...	...	...	...	...	...
	Beerbhoom	...	...	...	3	...	...	...	...	...	...
	Burdwan	...	...	...	...	...	...	...	...	...	...
	Hooghly	...	...	...	2	...	...	...	...	...	...
	Howrah	...	...	...	...	...	...	...	...	...	...
	Midnapore	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	5	...	...	...	...	...	...
Chittagong	Hullooah	...	...	...	...	...	...	...	...	...	...
	Chittagong	...	...	...	...	...	...	...	...	...	...
	Tipperah	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Chota-Nagpore	Hazareebaugh	...	...	...	...	...	...	...	...	...	...
	Lohardingga	...	...	...	2	...	...	...	...	...	...
	Manbhoom	...	...	...	...	...	...	...	...	...	...
	Singbhoom	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	4	...	...	...	...	...	...
Cooch-Behar	Darjeeling	...	...	...	...	...	...	...	...	...	...
	Goalpara	...	...	...	...	...	...	...	...	...	...
	Julpigoree	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Dacca	Backergunge	...	...	...	3	...	...	...	...	...	...
	Cachar	...	...	...	...	...	...	...	...	...	...
	Decca	...	...	...	1	...	...	...	...	...	...
	Furreedpore	...	...	...	...	...	...	...	...	...	...
	Mymensing	...	...	...	...	...	...	...	...	...	...
	Sylhet	1	...	...	...	...	...	...	...	...	...
	Total	1	...	...	3	...	...	...	...	...	...
Orissa	Balasore	...	...	...	...	...	...	...	...	...	...
	Cuttack	...	...	...	1	...	...	...	...	...	...
	Pooree	3	...	...	...	...	...	...	...	...	...
	Total	3	...	...	1	...	...	...	...	...	...
Patna	Chumparun	...	...	...	...	...	...	3	...	...	...
	Gya	20	...	...	1	...	...	...	2	...	...
	Patna	...	...	...	3	...	...	...	...	...	...
	Sarun	...	...	...	0	...	...	...	...	...	...
	Shahabad	...	...	...	1	...	...	...	...	...	...
	Tirhoot	...	...	...	0	...	...	...	...	...	...
	Total	20	...	...	10	...	...	3	2	...	...
Presidency	Calcutta	...	3	2	21	7	...	21	...	...	2
	Jessore	...	...	...	...	...	...	2	...	...	...
	Nuddea	1	...	...	2	...	...	...	...	...	...
	24-Perguunahs	...	...	...	...	...	4	...	...	...	...
	Total	1	4	2	23	7	4	23	...	...	2
Rajeshahye	Bograh	...	...	...	...	...	...	...	...	...	...
	Dinagepore	...	...	...	2	...	...	...	...	...	...
	Maldah	...	...	...	...	...	...	...	2	...	...
	Moorshedabad	...	...	...	6	...	...	...	...	...	...
	Pubna	...	...	...	...	1	...	...	...	...	...
	Rajshahye	...	...	...	2	...	...	1	...	...	...
	Rungpore	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	8	1	...	1	2	...	...
	Grand Total	44	4	2	61	8	7	30	4	...	2

II.—(Continued.)

For Natives.

COMMERCE.

a	b	c Merchants (not Manufacturers)					d Traders in									e	f	g Manufacturers (Wholesale) of								
Agents.	Bankers and Money-Lenders.	1 General.	2 Piece Goods.	3 Grain.	4 Salt.	5 Others.	1 Woven and dress.	2 Building Materials and Furniture.	3 Metals.	4 Wood.	5 Salt.	6 Spirits, Opium, and Tobacco.	7 Food.	8 Animal & vegetable substance (not food.)	9 Books and Stationery.	10 Miscellaneous.	Carriers.	Dealers in Animals.	1 Cotton Goods.	2 Woollen Goods.	3 Jute, Flax, and Hemp.	4 Silk.	5 Instruments.	6 Sugar.	7 Tea.	8 Metals and Machinery.	9 Others.	Total.
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
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...	..	7	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	1	...	...	...	...	...	...	...	...	12
...	3	1	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	15
...	23	...	...	7	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	1	...	...	...	...	27
...	18	1	...	3	1	2	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	30
1	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4
...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
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...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	46	3	...	14	1	3	...	...	...	1	...	...	...	...	...	1	...	1	...	...	...	5	...	...	...	...	85
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	3	...	...	11	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	1	4	...	...	1	18
...	3	9	...	9	3	1	1	...	...	3	...	1	...	...	...	1	...	...	...	...	...	2	1	...	...	1	13
1	1	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	2	...	...	...	...	...	3
...	...	...	...	3	1	...	...	...	...	...	1	2	...	...	...	...	...	...	1	...	...	...	...	...	...	...	4
1	14	9	...	17	4	1	1	1	..	2	1	4	...	...	...	9	..	..	2	...	2	3	5	1	...	2	75
...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	3
...	2	6	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9
...	3	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5
..	6	9	...	...	...	...	1	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	17
...	6	...	...	...	...	2	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9
...	4	1	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	11
.	4	...	...	2	...	...	...	...	...	...	...	...	...	2	...	1	...	...	...	...	...	...	...	...	...	...	11
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	14	1	1	2	...	2	...	1	..	..	...	...	...	2	...	1	...	...	...	...	...	...	...	...	1	1	26
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
...	...	1	...	2	...	...	...	4	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	8
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...	...	1	...	2	...	2	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
...	7	2	2	...	...	2	1	...	...	2	2	3	...	...	...	22	...	...	...	...	...	...	...	...	...	...	45
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2	4	10	...	...	...	...	...	...	3	...	4	1	...	...	...	6	...	...	1	...	...	...	...	...	...	...	33
...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	8
...	9	10	...	...	...	...	...	...	...	...	...	1	...	...	...	6	...	...	...	...	...	...	...	...	...	...	33
...	6	12	...	...	...	1	...	...	...	...	...	1	...	...	...	12	...	...	...	...	...	...	...	...	...	...	51
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	30	34	3	...	...	3	2	..	3	5	6	5	...	...	...	60	..	...	1	...	...	...	...	...	...	...	139
3	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4
...	...	12	0	2	1	...	2	...	2	4	2	...	...	3	...	11	...	...	...	...	...	...	...	...	...	...	40
...	9	3	...	3	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19
2	9	15	6	5	3	2	2	...	2	4	3	...	...	3	...	11	...	...	...	...	...	...	...	...	...	...	71
...	1	1	..	1	..	...	1	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7
...	19	...	...	2	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	64
...	6	6	1	...	...	7	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	1	1	46
...	19	6	1	4	1	3	3	...	1	...	...	...	...	...	...	3	...	...	...	...	...	...	1	...	...	3	14
...	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	26
...	6	...	...	...	...	3	...	...	...	1	1	...	...	...	...	3	...	...	5	...	...	...	...	...	...	...	...
...	67	16	2	7	1	9	11	...	1	...	1	1	...	...	...	8	...	...	5	...	...	...	3	...	1	1	186
...	7	40	102	21	6	19	...	10	10	13	...	16	4	...	5	21	3	...	...	...	...	...	...	...	...	...	271
...	7	2	...	8	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	23
...	...	7	...	6	1	...	2	...	...	...	...	4	...	...	...	...	...	...	...	...	1	5	3	...	...	...	20
...	...	6	...	2	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12
...	14	55	102	37	8	19	2	10	10	13	2	20	4	...	5	21	3	...	...	...	1	5	4	...	0	...	457
...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0
...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	1	...	...	...	3	...	...	...	...	11
...	1	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
1	2	...	...	6	1	3	1	...	...	...	...	...	...	2	...	1	...	...	...	...	2	...	...	...	...	...	20
...	2	10	1	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	18
...	1	4	4	3	...	2	...	...	...	...	...	...	...	...	...	...	...	1	3	1	3	...	...	...	...	...	18
...	...	15	...	...	...	4	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	23	53	8	18	1	10	1	..	...	...	...	4	..	2	...	6	...	2	...	10	6	1	..	...	2	...	145
7	213	186	113	103	18	61	20	20	36	23	13	34	4	7	5	101	3	5	8	...	4	15	20	2	...	9	4	1,100

TABLE

Class 8.—

COM

d Artisans (not keeping shops for the sale of manufactured articles.)	a Agents.	b Bankers and Money-dealers.	c Merchants (not Manufacturers.) 1 General.	2 Piece Goods.	3 Grain.	4 Salt.	5 Others.	d Traders 1 Woven fabrics and dress.	2 Building materials and Furniture.	3 Metals.	4 Food.	5 Salt.	6 Spirits, Drugs, and Tobacco.	7 Fuel.
...	...	...	...	...	...	...	..	..	..	...	..	...	...	..
...	..	...	3	...	...	...	...	...	...	...	..	...	...	..
...	...	...	9	.	..	...	...	...	...	...	..	...	...	..
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...	..	...	1	...	...	...	..	...	...	...	...	...	1	...
.	..	..	...	.	...	...	...	...	...	...	...	...	...	...
..	..	..	13	.	...	...	...	...	.	..	...	...	1	...
..	..	10	4	2	28	...	.	7	..	...	...	...	1	1
...	...	74	2	13	24	...	5	...	...	2	...	...	1	...
2	...	23	25	2	11	...	2	...	...	..	...	...	1	1
...	...	7	...	1	5	...	.	.	...	..	...	...	...	..
...	..	3	..	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	2	...	...	...
.	..	17	...	...	...	...	...	1	...	...	4	...	3	..
2	..	134	40	16	68	...	7	8	...	2	7	...	6	2
...	...	...	...	...	41	...	...	.	...	...	...	...	...	..
..	...	4	...	...	1	...	1	4	...	...	3	...	...	...
...	...	1	6	1	...	...	2	.	...	...	...	...	2	...
...	1	14	2	3	5	7	...	1	1	...	2	...	1	2
...	...	7	.	...	...	...	...	...	14	...	...	...	...	...
...	...	20	..	..	21	3	...	.	...	2	4	3	5	...
...	1	46	8	4	68	10	3	5	15	2	9	3	8	2
.	...	...	4	..	...	...	...	..	...	...	...	...	...	...
...	..	1	5	...	..	...	...	...	...	...	...	...	...	...
..	...	7	9	8	2	...	10	...	...	..	...	...	3	...
.	..	8	18	8	2	...	10	.	..	...	...	.	3	...
..	...	25	...	6	...	...	2	...	3	...	...	...	...	...
...	..	10	8	3	4	1	1	...	...	...	...	...	...	...
...	2	11	..	...	5	.	...	3	2	1	...	.	...	.
...	...	.	..	...	...	...	...	...	..	...	...	.	...	
...	2	48	8	8	9	1	3	3	5	1	...	..	..	...
...	...	..	..	..	...	...	...	..	...	...	...	...	...	...
...	...	...	8	...	..	...	10	.	...	...	..	...	...	...
...	...	3	2	...	...	.	..	2	4	...	...	...	..	...
...	.	3	10	..	..	..	10	2	4	...	...	..	.	...
...	..	10	...	12	...	...	3	2	...	2	5	3	14	.
...	...	...	...	1	...	...	...	...	...	...	...	...	1	
...	8	20	20	5	...	...	21	1	...	18	...	...	3	...
...	..	4	...	...	...	...	..	...	...	...	...	...	...	...
...	...	16	18	...	...	1	5	...	...	...	...	...	7	...
...	...	18	81	...	...	...	...	1	...	...	...	...	...	..
...	8	68	89	18	...	1	29	4	.	20	5	3	23	..
...	.	...	4	...	4	3	...	1	...	...	.	.	...	...
...	2	...	21	8	...	3	...	2	...	...	9	5	2	...
.	...	10	1	...	10	...	3	5	1	2	...	...	...	...
..	2	10	26	8	23	6	3	8	1	7	9	5	2	.
...	...	...	13	...	5	.	...	4	...	...	.	...	...	...
...	...	22	...	12	1	2	6	...	...	...	...	...	...	...
...	...	13	...	23	4	.	13	...	...	1	...	...	...	...
...	...	39	...	9	...	2	14	20	...	...	...	...	...	2
...	2	30	...	...	7	.	5	...	...	...	...	...	...	...
.	...	16	11	1	5	1	2	10	.	...	3	...	1	...
..	2	120	24	44	22	5	40	34	...	1	2	...	1	2
13	...	29	59	134	39	3	54	...	30	30	21	...	19	16
...	...	32	1	1	31	1	...	..	...	...	1	3	...	...
...	...	8	7	...	7	1	2	...	1	1	3	2	...	...
...	...	15	6	...	6	2	..	..	..	..	..	...	...	...
13		84	73	135	83	7	56	...	31	31	24	5	19	16
...	...	...	1	1	6	...	3	..	...	...	...	...	...	...
...	...	1	...	...	1	...	...	...	...	...	...	...	...	...
...	...	6	9	...	1	4	5	4	...	1	...	...	...	...
...	10	12	...	...	8	...	14	2	3	2	...	...	2	1
...	...	13	27	10	8	...	6	...	...	1	...	...	...	...
..	...	14	3	6	11	...	2	...	...	...	4	1	...	...
...	...	19	20	...	...	1	6	1	1	...	...	...	6	...
..	10	63	80	17	37	5	38	7	3	3	3	1	11	1
15	25	552	378	260	513	35	199	71	59	73	89	17	76	33

II.—*(Continued.)*

For Natives.

MERCE.															
IN			4	5	MANUFACTURERS				7 (WHOLESALE) OF						TOTAL.
8 Animal & vegetable substances (not food.)	9 Books and Stationery.	10 Miscellaneous.	Carriers.	Dealers in animals.	1 Cotton Goods.	2 Woollen Goods.	3 Jute, Flax, and Hemp.	4 Silk.	5 Indigo.	6 Sugar.	7 Tea.	8 Metals and Machinery.	9 Others.		
...	...	...	...	...	...	...	...	...	...	...	...	...	...		...
...	...	...	...	1	...	...	...	...	...	...	...	...	...		4
...	...	16	...	...	...	...	...	...	...	...	...	...	...		15
...	...	...	...	...	...	...	...	...	...	...	...	...	...		16
...	...	19	...	1	...	...	...	...	...	...	1	...	...		4
...	...	...	...	...	...	...	...	...	...	...	...	...	...		19
..	..	35	...	2	..	...	...	...	..	...	1	...	...		58
...	...	...	...	...	...	..	...	...	3	...	...	...	...		60
...	...	1	...	...	...	...	...	...	...	...	...	...	1		124
...	...	3	...	6	...	..	...	...	...	...	...	1	...		99
...	...	..	.	.	.	..	..	..	1	...	...	...	...		14
...	...	..	..	...	.	...	.	.	3	..	...	...	...		3
..	..	..	..	...	.	...	.	...	..	..	...	...	...		6
..	..	4	...	6	...	...	...	...	7	...	..	1	1		331
...	1	4	...	...	3	...	...	6	..	...	...	4	4		64
...	...	4	...	...	...	...	...	.	..	...	...	...	...		18
.	...	...	...	...	...	...	.	..	..	...	...	...	...		18
...	...	.	..	...	5	.	.	7	...	...	...	3	...		60
...	...	4	..	.	.	...	2	...	...	...	...	...	...		28
...	...	...	..	..	8	...	..	4	8	8	...	.	...		91
...	1	13	..	...	10	...	2	17	3	8	...	6	4		274
...	...	6	...	.	...	...	.	...	...	...	...	...	...		13
...	...	1	...	...	...	...	...	...	...	...	...	...	...		8
		9						...	...						54
.	..	16	.	...	...	...	.	.	..	...	...	.	...		74
...	..	3	...	...	..	..	...	1	...	...	...	..	...		44
...	..	1	...	...	...	...	...	1	...	...	...	..	...		29
2	...	6	...	...	...	...	...	...	...	...	...	...	...		38
..	.	3	..	..	..	.	..	.	..	..	...	..	...		3
2	..	16	...	..	...	..	...	2	...	...	...	...	...		114
..	...	.	...	...	...	..	...	...	..	...	...	...	...		..
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...	..	2	.	...	...	.	...	...	...	...	.	1	..		14
..	.	2	.	..	..	.	...	..	..	...	..	1	...		32
..	...	62	.	...	.	..	.	..	.	..	...	...	.		110
..	...	33	..	...	4	...	.	...	.	..	...	.	2		5
...	..	14	...	...	.	.	...	.	.	2	...	...	...		195
...	...	22	...	...	..	..	...	.	...	.	...	...	...		20
...	...	...	...	...	..	.	...	.	...	.	...	...	...		77
...	..	131	...	...	3	...	.	...	.	2	...	..	2		77
...	...	2	...	...	.	...	.	.	.	...	...	..	...		455
24	..	29	...	...	.	.	.	.	.	...	...	2	...		14
...	...	...	...	...	...	..	...	...	...	...	...	...	...		114
24	...	31	...	..	...	...	.	..	..	...	...	2	...		49
..	..	...	...	...	.	..	..	...	..	2	..	...	...		177
..	...	3	...	...	4	..	..	...	...	...	.	...	...		31
...	...	...	...	...	...	...	...	...	...	...	...	...	...		81
...	...	4	...	...	3	...	...	...	...	4	...	...	...		62
...	...	5	1	...	.	..	...	...	...	3	...	...	...		102
...	...	31	...	...	1	...	...	...	1	...	...	6	...		67
...	...	43	1	..	7	.	...	...	1	8	...	6	...		98
6	19	103	3	6	.	.	1	...	...	...	...	7	3		441
...	...	10	...	...	...	.	...	...	...	15	...	...	3		909
1	1	...	...	.	3	...	...	1	3	3	...	...	...		110
...	...	8	...	.	...	...	..	...	..	3	...	...	...		44
															45
9	20	121	3	6	3	...	1	1	3	20	...	7	10		1,017
...	...	...	...	...	...	..	...	...	...	...	...	...	...		13
...	...	75	...	1	...	...	...	...	1	...	...	...	...		23
...	...	...	...	...	...	...	...	...	...	1	...	...	...		31
...	...	7	...	...	2	...	...	15	...	2	...	...	9		102
...	...	...	...	...	...	...	...	...	...	1	...	2	...		73
...	...	3	...	...	...	..	...	10	...	...	...	...	...		64
...	...	9	...	5	...	...	3	...	7	...	...	...	...		90
..	...	94	...	6	2	...	3	25	8	3	...	2	9		304
35	21	445	4	20	31	...	6	45	21	41	1	24	28		3,345

TABLE

Class 9.—

Division.	Districts.	Professions: 1 Religion.	2 Education and Letters.	3 Fine Arts.	4 Law.	5 Medicine.	6 Engineering.	Employments: 7 Clerks, Ryots, Shopkeepers (sub-div.)	8 Servants (domestic, &c.)	9 Servants (gaolers)	10 Artizans (exclusive of the Metal Workers and of manufactured articles.)
Assam	Cossyah and Jynteah Hills	...	...	...	...	...	...	...	...	...	
	Durrung	...	...	...	1	1	...	14	...	...	...
	Kamroop	1	...	...	...	...	...	...	...	...	...
	Lackimpore	...	...	...	...	...	...	...	...	...	...
	Nowgong	...	...	...	1	...	...	...	1	...	...
	Seebsaugor	...	...	...	...	...	...	...	...	...	...
	Total	1	...	...	2	1	...	14	1	...	...
Bhaugulpore	Bhaugulpore	...	...	...	24	1	...	2	...	1	...
	Monghyr	...	...	...	6	...	4	7	...	...	3
	Purneah	3	...	...	33	1	...	6	...	3	...
	Sonthal Pergunnahs.										
	Deoghur	...	...	...	3	...	...	3	...	...	...
	Godda	...	...	...	...	...	...	...	...	...	...
	Nya-Doomka	...	...	...	...	...	...	...	...	...	...
	Rajmehal	...	...	...	...	...	...	...	...	...	...
	Total	3	...	...	66	2	4	33	...	4	3
Burdwan	Bancoorah	...	...	...	9	1	...	...	...	...	...
	Beerbhoom	...	...	...	17	1	...	...	...	...	...
	Burdwan	...	...	...	37	3	...	5	3	3	4
	Hooghly	...	...	...	19	8	...	3	...	...	...
	Howrah	...	...	...	...	...	...	...	...	...	...
	Midnapore	...	...	...	31	1	...	...	8	...	...
	Total	...	...	...	93	14	...	8	14	3	4
Chittagong	Bullooah	...	...	...	5	...	...	4	...	...	...
	Chittagong	...	2	...	...	...	...	...	...	5	...
	Tipperah	...	...	...	10	1	...	9	...	5	...
	Total	...	2	...	15	1	...	13	...	10	...
Chota-Nagpore	Hazareebaugh	...	...	...	4	...	...	...	...	...	...
	Lohardugga	...	...	...	13	...	...	1	1	...	...
	Manbhoom	...	...	...	7	...	1	1	...	...	1
	Singbhoom	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	24	...	1	2	1	...	1
Cooch-Behar	Darjeeling	...	...	...	...	...	...	...	...	...	...
	Goalpara	...	...	...	...	...	...	2	1	...	...
	Julpigoree	...	...	...	5	...	...	2	...	...	...
	Total	...	...	...	5	...	...	4	1	...	...
Dacca	Backergunge	...	...	...	21	3	...	...	...	...	1
	Cachar	...	1	...	...	...	...	...	...	...	...
	Dacca	...	...	...	7	2	...	3	2	1	1
	Furreedpore	...	...	...	5	...	...	...	...	...	1
	Mymensing	3	1	...	23	...	...	1	2	2	...
	Sylhet	1	...	...	13	...	...	2	...	1	...
	Total	3	2	...	69	5	...	6	4	4	3
Orissa	Balasore	...	...	...	1	...	...	...	...	...	...
	Cuttack	...	...	...	3	...	...	...	...	...	...
	Pooree	15	...	...	...	...	...	...	...	...	...
	Total	15	...	...	3	...	...	...	...	...	...
Patna	Chumparun	6	1	1	4	1	...	6	3	...	...
	Gya	41	...	...	11	1	...	...	13	...	47
	Patna	...	...	...	12	...	...	...	4	3	...
	Sarun	...	...	...	4	1	...	...	...	...	
	Shahabad	...	...	...	23	...	...	1	11	...	...
	Tirhoot	...	...	...	19	...	...	6	...	...	...
	Total	47	1	1	73	3	...	13	31	3	47
Presidency	Calcutta	...	18	22	130	21	2	220	...	...	19
	Jessore	1	...	...	23	...	...	18	...	...	...
	Nuddea	1	1	...	18	6	...	2	...	...	...
	24-Pergunnahs	1	...	1	2	19	16	...	...	...	...
	Total	2	19	23	171	46	18	240	2	...	19
Rajshahye	Bograh	...	...	...	6	...	...	1	...	...	...
	Dinagepore	...	...	...	5	...	...	2	...	...	...
	Maldah	3	1	...	17	6	...	7	12	...	...
	Moorshedabad	...	1	...	6	3	...	...	...	...	...
	Pubna	...	...	...	20	4	...	34	...	...	...
	Rajshahye	...	1	...	19	4	...	...	6	...	...
	Rungpore	...	...	...	...	...	...	...	...	...	...
	Total	3	2	...	73	16	...	51	21	...	...
	Grand Total	76	27	26	580	87	25	406	77	34	77

II.—*(Continued.)*

For Natives.

COMMERCE.

TABLE

Class 10.—

DIVISION.	DISTRICTS.	PROFESSIONS.						EMPLOYMENTS.				COM													
		a	b	c	d	e	f	a	b	c	d	a	b	MERCHANTS (NOT MANUFACTURERS).					d TRADERS						
		Religion.	Education and Science.	Fine Arts.	Law.	Medicine.	Engineering.	Clerks, Bailiffs, Shoemen (cash-ried.)	Servants (domestic, &c.)	Servants (jobbed.)	Artizans (carriage and ship builders, blacksmiths, hand-artizans.)	Agents.	Bankers and Money-dealers.	1 General.	2 Piece Goods.	3 Grain.	4 Salt.	5 Others.	1 Woven Fabrics and dress.	2 Building Materials, Furniture.	3 Metals.	4 Food.	5 Salt.	6 Persons, Drugs, and Tobacco.	7 Fuel.
ASSAM	Cossyah and Jynteah Hills	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Durrung	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kamroop	..	3	..	..	21	1	..	15	..	..	..	..	..	..	..	..	7	..	1	..	187	..	..	..
	Luckimpore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Nowgong	..	..	..	..	..	..	..	7	..	..	..	4	3	85	19	11	..	13	..	..	6	7	..	1
	Seebsangur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..
	Total	..	3	..	..	21	2	..	21	..	..	..	4	3	85	19	11	..	13	..	..	8	194	..	1
BHAUGULPORE	Bhaugulpore	..	..	..	..	29	2	..	33	..	..	..	..	126	37	44	1,167	..	16	63	1	8	8	9	26
	Monghyr	..	..	..	..	27	..	5	5	..	..	40	..	1,080	2	115	369	2	44	8	16	15	510	..	22
	Purneah	..	..	..	..	69	1	..	14	9	23	2	2	360	912	43	163	3	32	15	1	3	..	30	13
	Sonthal Pergunnahs.																								
	Deoghur	..	1	..	..	6	..	..	..	3	..	..	..	64	..	15	82	..	2	..	..	1	..	3	..
	Godda	..	..	..	..	..	..	..	5	..	..	..	..	34	..	..	..	..	..	..	..	..	..	2	..
	Nya-Doomka	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	13	4	..	28	..	..
	Rajmahal	..	..	..	..	7	1	..	..	..	..	..	..	182	..	..	..	..	..	13	3	2	68	2	7
	Total	..	1	..	..	176	4	5	24	12	23	51	3	1,774	951	216	1,781	5	94	101	26	34	653	41	80
HOOGHLY	Baneorah	..	..	..	..	23	..	..	..	1	..	..	..	..	..	..	360	2	4	9	..	3	11	..	1
	Bauldoom	..	1	..	..	65	6	..	..	..	..	..	..	436	..	..	..	..	6	65	2	18	214	..	33
	Burdwan	..	6	..	..	42	9	..	..	1	5	20	..	167	133	84	64	61	40	55	22	14	49	13	29
	Hooghly	..	..	1	..	48	20	..	..	..	..	47	4	18	111	10	162	2	93	93	38	23	137	32	12
	Howrah	..	..	..	..	..	2	..	..	..	..	..	..	26	..	..	45	10	..	24	20	10	..	6	..
	Midnapore	..	..	..	..	90	4	..	..	..	..	..	..	351	..	10	624	14	..	18	2	27	98	36	9
	Total	..	7	1	..	267	45	..	..	2	5	67	4	1,018	243	104	1,175	89	83	188	84	104	527	91	89
CHITTAGONG	Bullooah	..	..	..	..	45	..	..	2	..	..	..	..	..	183	..	..	..	236	..	..	4	..	..	5
	Chittagong	..	..	..	..	55	5	..	3	..	32	..	..	129	188	..	5	..	3	19	1	5	79	72	55
	Tipperah	..	6	..	..	76	..	..	1	..	7	..	..	112	1	33	94	..	6	..	..	9	..	15	..
	Total	..	6	..	..	69	5	..	6	..	39	..	..	241	372	33	99	..	212	19	1	18	79	70	78
CHOTA-NAGPORE	Hazareebaugh	..	..	..	..	15	..	1	..	..	..	1	1	26	..	34	578	..	126	..	..	2	5	..	2
	Lohardugga	..	1	..	..	11	..	..	..	..	..	..	..	174	18	17	39	1	..	10	..	9	290	6	86
	Manbhoom	..	..	..	..	12	..	..	..	..	..	..	..	147	..	..	364	..	..	33	..	18	5	..	3
	Singbhoom	..	..	..	..	3	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	1	..	..	41	1	1	..	..	..	1	2	296	18	50	981	1	124	43	4	29	299	6	91
PURNEAH-BHUM	Darjeeling	..	..	..	..	3	..	..	..	..	..	..	1	10	..	29	64	..	..	7	3	..	10	..	18
	Goalpara	..	1	..	..	..	..	..	3	1	..	..	..	..	93	..	..	..	70	..	..	..	..	..	144
	Jodpoorce	..	..	..	..	..	..	..	..	..	..	..	..	91	13	..	19	..	..	..	77	..	3	1	..
	Total	..	1	..	..	11	..	..	3	1	..	..	1	31	104	29	76	..	70	7	80	..	13	1	16
DACCA	Backergunge	..	..	..	..	30	5	..	..	..	1	20	..	129	1	61	8	..	19	39	..	7	96	22	17
	Cachar	..	..	..	..	8	..	..	..	..	..	..	..	7	..	31	..	..	31	..	..	..	..	2	..
	Dacca	..	..	..	..	11	15	..	..	1	10	28	76	126	212	41	48	..	80	47	8	13	90	98	21
	Furreedpore	..	4	..	..	16	..	..	..	..	..	..	..	30	..	..	..	..	..	10	4	4	..	1	..
	Mymensing	..	16	..	..	61	3	..	1	1	1	..	13	260	267	1	6	..	..	2	4	7	..	11	21
	Sylhet	..	7	..	..	94	1	..	18	..	..	29	..	251	212	425	..	..	..	30	..	1	50	..	18
	Total	..	27	..	..	233	24	..	17	2	12	78	89	841	679	561	62	..	109	128	20	32	242	133	79
ORISSA	Balasore	..	..	..	..	2	..	..	..	..	..	..	..	41	1	1	20	..	2	20	..	1	..	1	..
	Cuttack	..	1	..	..	1	..	..	1	..	8	..	4	21	109	31	10	10	..	25	..	10	114	23	12
	Pooree	..	16	..	..	20	..	..	..	..	..	..	..	87	..	..	143	..	21	14	4	30	28	31	13
	Total	..	65	..	..	23	..	..	1	..	8	..	4	151	103	32	183	10	27	59	4	41	143	61	26
PATNA	Chumparun	..	3	..	..	7	..	..	1	..	..	..	..	..	227	1	157	..	3	29	4	..	..	5	5
	Gya	..	37	..	..	19	..	..	..	16	..	142	3	166	..	84	43	6	12	3	30	9	..	13	5
	Patna	..	..	..	..	13	..	..	..	8	..	..	..	285	259	119	174	..	264	..	..	..	4	23	..
	Sarun	..	..	..	..	41	1	..	..	..	..	..	..	138	110	20	87	51	123	106	11	4	90	55	63
	Shahabad	..	..	..	..	15	2	..	..	..	10	8	8	100	..	80	140	3	30	..	..	8	10	1	17
	Tirhoot	..	..	..	..	98	1	..	17	..	..	..	..	650	152	126	245	91	58	..	65	9	..	98	2
	Total	..	80	..	..	191	4	..	18	26	10	145	11	1,339	754	431	843	151	497	203	44	31	122	71	117
PRESIDENCY	Calcutta	..	..	36	68	108	20	..	..	..	..	..	..	163	67	701	361	3	609	..	166	348	498	2	875
	Jessore	..	..	..	..	60	4	..	10	..	23	..	..	466	51	..	235	43	14	33	..	1	18	139	44
	Nuddea	..	4	4	..	60	13	..	..	3	1	..	..	67	327	13	148	5	15	60	1	19	20	1	14
	24-Pergunnahs	..	4	..	30	12	17	20	..	..	..	41	..	58	..	4	530	93	140	10	6	2	124	2	26
	Total	..	8	40	78	240	54	20	10	3	1	66	..	756	445	717	1,303	84	778	93	173	371	636	194	286
LOWER PROVINCES	Bograh	..	..	..	..	25	1	..	..	..	..	..	..	60	..	..	3	..	1	11	..	1	1	3	6
	Dinagepore	..	..	..	..	24	..	..	..	..	..	..	1	117	..	..	24	..	5	1	..	2	..	1	8
	Malsah	..	..	..	..	1	..	..	..	..	..	..	..	16	63	..	16	65	113	44	..	7	..	..	..
	Rooksheldahd	..	3	..	32	60	15	..	..	9	..	8	..	104	18	30	200	..	68	40	4	30	61	3	14
	Puteah	..	5	..	4	33	8	..	10	..	..	..	..	122	119	31	70	13	90	30	..	9	8	..	..
	Rajshahye	..	..	..	..	38	6	..	..	..	..	5	..	99	..	22	166	..	63	44	7	18	40	9	11
	Rungpore	..	..	..	..	44	1	..	..	..	16	..	..	201	40	37	31	17	21	7	61	..	89	1	100
	Total	..	8	..	36	234	33	..	10	25	16	13	1	895	240	120	530	113	390	180	72	70	139	16	139
	Grand Total	..	157	41	104	1,415	175	26	110	69	98	421	118	7,325	3,991	2,312	8,961	451	3,392	1,098	508	618	3,843	630	999

11.—(Continued.)

For Natives.

MERCH.

IN			e	f	MANUFACTURERS (WHOLESALE) OF									TOTAL
8 Animal & vegetable substances (not food.)	9 Books and Stationery.	10 Miscellaneous.	Carriers.	Dealers in animals.	1 Cotton Goods.	2 Woollen Goods.	3 Jute, Flax, and Hemp.	4 Silk.	5 Indigo.	6 Sugar.	7 Tea.	8 Metals and Machinery.	9 Others.	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	39	...	...	...	...	...	...	...	...	...	...	...	39
...	1	...	...	...	...	...	...	...	...	...	...	88	199	487
...	...	68	...	...	...	...	...	...	...	...	...	...	...	64
...	...	80	...	...	...	...	...	...	...	...	1	...	20	173
...	...	23	...	3	...	...	...	...	...	...	1	...	...	36
...	1	189	...	3	...	...	...	...	...	...	2	53	225	893
...	...	24	...	1	41	...	1	...	...	5	...	5	...	1,501
19	...	73	23	2	12	5	1	...	...	...	...	6	31	2,453
8	1	57	4	11	2	...	12	...	2	...	...	6	...	1,710
...	...	28	...	...	...	...	...	...	...	1	...	...	2	127
...	...	...	...	...	...	...	...	...	...	...	...	...	...	72
...	...	3	...	...	...	...	...	...	...	...	...	...	...	44
...	...	...	8	2	...	...	...	...	...	...	...	...	...	284
22	3	185	30	16	61	5	16	...	2	6	...	17	33	6,929
5	5	28	...	...	26	...	...	18	...	2	...	5	15	580
...	...	264	...	...	...	...	...	1	...	...	...	9	9	1,139
...	...	30	...	...	10	...	...	8	...	...	...	57	22	949
25	...	26	12	37	217	...	...	61	...	60	...	89	20	1,351
...	...	...	...	...	...	...	85	...	...	...	...	...	123	419
...	...	434	...	...	133	...	...	249	2	41	...	...	...	1,050
30	5	801	12	37	376	...	35	333	2	102	...	101	227	6,837
...	...	249	...	...	...	...	...	...	...	...	...	...	...	730
...	...	37	...	3	2	...	...	...	...	...	...	23	4	685
...	...	815	...	...	...	...	...	...	...	...	...	...	...	654
...	...	671	...	3	2	...	...	...	...	...	...	23	4	2,051
...	...	73	...	...	...	1	...	15	...	...	...	19	...	901
5	...	81	...	...	4	...	...	2	...	...	...	8	107	709
11	...	176	...	1	...	...	...	...	...	...	...	...	...	700
1	...	87	...	...	...	...	...	...	...	...	...	...	1	98
17	...	420	...	1	4	1	...	17	...	...	...	27	108	2,490
4	...	41	1	...	...	...	...	...	...	...	...	...	...	193
...	...	8	...	...	...	...	...	...	...	...	...	...	...	328
...	...	27	...	6	...	...	...	...	...	...	...	23	...	198
4	...	76	1	6	...	...	...	...	...	...	...	23	...	708
...	...	694	2	...	1	...	...	...	...	...	...	...	55	1,215
...	...	...	...	...	...	...	...	...	...	...	...	...	40	110
...	3	510	...	30	52	...	...	...	...	...	...	...	20	1,558
...	...	171	...	...	...	...	...	...	...	1	...	...	...	320
...	...	697	...	...	5	27	...	...	...	87	...	...	...	1,373
...	...	12	...	...	...	...	...	...	...	...	...	...	18	1,103
1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	3	2,024	2	30	55	27	...	...	1	90	...	...	108	5,731
...	...	92	...	...	13	...	1	...	...	1	...	3	7	247
93	...	163	5	2	...	...	...	...	...	...	...	4	7	679
...	...	46	...	...	...	...	...	...	...	...	...	...	...	406
93	...	301	5	2	13	...	1	...	...	1	...	7	14	1,302
...	...	6	...	...	2	...	...	...	...	24	...	...	11	380
...	...	49	...	...	6	...	...	...	...	4	...	...	...	619
...	4	...	...	25	...	...	2	...	...	1	...	...	...	1,120
9	...	102	27	16	44	5	2	...	...	41	...	27	53	1,140
6	1	50	1	1	14	1	...	...	...	35	...	...	...	570
5	4	110	...	...	55	...	...	...	...	16	...	10	13	1,854
20	9	315	28	43	121	6	4	...	...	118	...	37	77	5,775
137	94	1,135	85	46	...	...	3	...	...	...	...	20	62	6,085
11	1	156	...	...	61	...	5	...	1	216	...	...	66	1,074
1	1	66	13	1	2	...	...	4	3	6	...	10	4	866
44	...	1,102	50	4	20	...	3	4	...	26	...	...	20	2,402
223	96	2,681	116	51	84	...	13	8	4	248	...	30	161	10,117
...	...	363	...	...	...	...	...	...	...	...	...	...	10	430
...	...	245	...	5	...	...	...	...	4	3	...	...	...	496
...	...	69	...	...	...	...	...	...	...	...	...	...	...	412
19	3	168	1	5	73	1	12	117	1	...	...	9	34	1,271
14	...	152	83	...	19	...	...	...	...	10	...	15	...	800
8	...	98	...	...	...	...	...	213	...	...	...	...	...	793
...	...	77	...	2	...	...	49	2	31	10	...	...	1	884
41	3	1,191	84	12	92	1	61	302	39	23	..	24	44	5,167
151	120	9,044	377	203	808	40	130	719	47	608	2	409	1,005	46,860

TABLE

Class 10.—

ENTS.																	COM
	a	a	b	c Merchants (not Manufacturers.)					d Traders								
	Artisans (not keeping shops for the sale of manufactured articles.)	Agents.	Bankers and Money-dealers.	1 General.	2 Piece Goods.	3 Grain.	4 Salt.	5 Others.	1 Woven Fabrics and dress.	2 Building Materials and Furniture.	3 Metals.	4 Food.	5 Salt.	6 Spirits, Drugs, and Tobacco.	7 Fuel.		
	...	...	...	...	..	..	...	...	...	...	..	...	...	...	..		
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..		
	...	...	...	...	...	...	...	7	...	1	...	187	...	...	..		
	...	4	3	25	10	11	...	12	..	...	4	7	...	1	...		
	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...		
	...	4	3	25	10	11	...	19	...	1	6	194	..	1	...		
	...	...	125	27	44	1,187	...	18	53	1	3	8	9	24	3		
23	49	...	1,080	2	114	340	2	45	8	16	15	519	..	22	4		
	2	2	289	912	43	153	3	32	15	1	3	...	30	13	1		
	...	...	84	...	15	32	...	2	...	...	1	...	...	3	...		
	...	...	34	...	...	..	..	..	..	...	...	...	...	3	...		
	...	...	...	...	..	...	...	..	13	4	...	28	...	...	...		
	..	...	182	...	..	..	...	...	13	3	2	68	2	7	...		
23	51	2	1,774	941	216	1,701	5	94	101	25	24	653	41	80	8		
	..	...	...	...	...	380	2	4	9	...	2	11	...	1	1		
	..	...	436	...	...	...	...	6	65	2	18	214	...	33	...		
5	20	...	187	151	84	64	43	40	35	22	18	49	13	29	5		
21.	47	4	18	111	10	162	2	93	33	34	23	137	52	12	16		
	..	..	26	...	...	46	14	..	24	29	18	...	...	6	...		
	..	..	351	...	10	824	14	..	16	2	27	98	36	9	4		
5	67	4	1,018	242	101	1,175	60	82	186	84	104	507	91	90	26		
	...	...	...	183	...	...	...	205	...	...	4	...	...	5			
32	...	...	120	188	...	5	..	2	19	1	5	79	72	33			
7	...	..	113	1	32	94	..	6	..	...	9	..	4	12			
39	...	...	241	372	32	99	..	212	19	1	18	79	76	73	...		
...	1	1	25	...	34	578	..	134	...	4	2	8	...	2	4		
..	..	..	194	15	17	89	1	..	10	...	9	220	6	86	...		
..	..	...	137	...	..	361	..	..	83	..	15	6	...	3	...		
...	..	1	...	...	..	...	..	..	...	...	...	...	...	...	...		
...	1	2	296	15	50	981	1	124	43	4	26	228	6	41	4		
..	..	1	10	..	29	58	..	..	7	3	...	10	..	15	..		
..	...	...	21	92	..	..	..	79	...	..	...	..	..	..	144		
..	..	..	..	12	..	18	..	..	..	77	..	3	2	1	..		
..	..	1	31	104	29	76	...	79	7	80	...	12	2	16	144		
1	20	...	120	1	64	5	...	10	30	9	7	96	22	17	..		
..	..	..	7	..	31	..	...	31	...	...	...	..	..	2	..		
10	29	76	135	212	41	43	...	50	47	3	13	98	98	21	...		
D 1	..	..	30	..	..	..	...	..	10	4	4	...	1	..	...		
..	..	13	289	253	1	6	...	...	2	4	7	..	11	21	47		
..	29	...	251	212	423	...	...	...	30	..	1	50	..	18	..		
12	78	90	841	678	560	57	...	100	128	20	32	242	132	79	47		
..	..	..	41	3	1	30	..	2	20	..	1	..	7	1	..		
8	...	4	21	102	31	10	10	..	35	...	20	114	33	13	1		
O ...	...	..	87	..	..	143	..	25	14	4	20	28	21	12	2		
8	..	4	151	106	32	184	10	27	69	4	41	142	61	26	3		
..	..	..	..	225	1	107	..	3	29	4	..	..	5	5	12		
..	142	3	156	..	88	42	6	12	3	20	9	...	...	12	5		
..	..	...	285	240	110	134	..	204	...	...	...	4	23	...	...		
F 10	8	8	138	110	20	87	51	123	106	11	4	20	35	63	11		
..	..	..	100	..	80	100	3	30	..	...	8	10	1	17	...		
10	145	11	1,320	724	431	845	141	497	203	44	21	122	71	117	28		
..	..	..	163	67	701	361	3	609	..	166	239	606	2	313	397		
..	25	..	498	51	..	286	43	14	32	..	1	15	120	44	15		
1	..	...	67	327	12	148	5	15	60	1	19	20	1	14	8		
J	41	...	58	..	4	530	33	140	10	6	3	124	3	25	13		
1	66	..	788	445	717	1,303	84	778	92	173	271	928	134	205	333		
	..	..	46	...	..	3	...	1	11	...	1	1	3	6	...		
	..	1	117	..	..	24	..	5	1	...	2	..	1	8	...		
	..	...	18	63	...	16	85	112	41	...	7	...	...	...	...		
F	8	...	198	18	30	200	...	88	43	4	39	51	3	14	1		
...	...	...	122	119	31	70	11	90	30	...	9	8	...	...	10		
...	6	...	99	...	22	105	...	63	44	7	18	46	9	11	...		
..	..	..	201	40	37	34	17	81	7	61	...	32	1	100	...		
5	13	1	885	240	120	520	118	390	180	72	76	138	16	189	11		
98	421	118	7,825	3,991	2,312	6,051	434	2,303	1,028	508	619	2,943	630	959	604		

11.—*(Continued.)*

For Natives.

MERCH.

IN			e	f	MANUFACTURERS (WHOLESALE) OF									TOTAL
8 Animal & vegetable substances (not food.)	9 Books and Stationery.	10 Miscellaneous.	Carriers.	Dealers in miscellaneous.	1 Cotton Goods.	2 Woollen Goods.	3 Jute, Flax, and Hemp.	4 Silk.	5 Indigo.	6 Sugar.	7 Tea.	8 Metals and Machinery.	9 Others.	
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	30	..	..	..	..	..	..	..	..	..	..	..	30
..	1	..	..	..	..	..	..	..	..	..	..	53	189	487
..	..	68	..	..	..	..	..	..	..	..	..	..	..	68
..	..	50	..	5	..	..	..	..	..	..	1	..	20	176
..	..	32	..	..	..	..	..	..	..	..	1	..	..	86
..	1	159	..	3	..	..	..	..	..	..	2	53	225	203
..	..	24	..	..	41	..	1	..	..	5	..	5	..	1,591
19	1	73	21	2	18	5	3	..	..	..	..	5	31	2,483
3	2	57	4	11	2	..	15	..	2	..	..	0	..	1,710
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	28	..	..	..	..	..	..	..	1	..	..	2	127
..	..	..	..	..	..	..	..	..	..	..	..	..	..	72
..	..	3	..	..	..	..	..	..	..	..	..	..	..	14
..	..	..	3	2	..	..	..	..	..	..	..	..	..	203
32	3	185	30	16	61	5	16	..	2	6	..	17	33	6,320
0	0	28	..	..	20	..	..	19	..	2	..	5	15	630
..	..	242	..	..	..	..	..	1	..	..	..	9	9	1,139
..	..	30	..	..	10	..	..	8	..	..	..	67	22	939
25	..	20	12	37	217	..	..	65	..	89	..	69	20	1,351
..	..	..	..	..	..	..	35	..	..	..	..	..	222	419
..	..	494	..	..	129	..	..	230	2	41	..	..	..	1,050
30	5	801	12	37	376	..	35	333	2	133	..	161	257	6,337
..	..	289	..	..	..	..	..	..	..	..	..	..	..	730
..	..	37	..	3	2	..	..	..	..	..	..	23	4	993
..	..	316	..	..	..	..	..	..	..	..	..	..	..	858
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	671	..	3	2	..	..	..	..	..	..	29	4	2,021
..	..	73	..	..	..	1	..	18	..	..	..	19	..	101
8	..	81	..	..	4	..	..	2	..	..	..	8	107	708
11	..	170	..	1	..	..	..	..	..	..	..	..	..	760
1	..	97	..	..	..	..	..	..	..	..	..	..	1	98
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17	..	420	..	1	6	1	..	17	..	..	..	27	108	2,400
4	..	51	1	..	..	..	..	..	..	..	..	..	..	182
..	..	8	..	..	..	..	..	..	..	..	..	..	..	328
..	..	27	..	6	..	..	..	..	..	..	..	23	..	108
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	..	70	1	8	..	..	..	..	..	..	..	23	..	708
..	..	695	2	..	1	..	..	..	..	..	..	..	24	1,215
..	..	..	..	..	..	..	..	..	..	..	..	..	40	119
..	3	540	..	30	52	..	..	..	..	..	..	..	26	1,542
..	..	171	..	..	..	..	..	..	1	80	..	..	..	320
..	..	997	..	..	2	27	..	..	..	..	..	..	..	1,973
1	..	12	..	..	..	..	..	..	..	..	..	..	18	1,169
1	3	2,024	2	30	55	27	..	..	1	80	..	..	108	5,731
..	..	92	..	..	13	..	1	..	..	2	..	3	7	227
93	..	163	5	2	..	..	..	..	..	..	..	4	7	679
..	..	46	..	..	..	..	..	..	..	..	..	..	..	185
93	..	301	5	2	13	..	1	..	..	1	..	7	14	1,302
..	..	4	..	..	2	..	..	..	..	33	..	..	11	466
..	..	40	..	..	6	..	..	..	..	4	..	..	..	610
..	4	..	..	..	..	..	..	..	..	1	..	..	..	1,120
0	..	102	27	16	44	5	2	..	..	40	..	27	53	1,180
6	1	50	1	1	14	1	..	..	..	35	..	..	..	566
5	4	110	..	..	50	..	..	..	..	16	..	10	13	1,514
20	9	815	28	41	121	6	4	..	..	118	..	37	77	5,775
147	96	1,155	54	46	..	..	2	..	..	..	..	28	62	6,085
11	1	136	..	..	61	..	5	..	1	216	..	..	68	1,078
1	1	68	18	1	2	..	..	4	3	6	..	10	4	806
64	..	1,102	50	4	20	..	3	4	..	36	..	..	19	2,402
223	98	2,631	115	51	84	..	13	8	4	248	..	80	161	10,117
..	..	353	..	..	..	..	..	..	..	..	..	..	10	477
..	..	285	..	5	..	..	..	..	4	3	..	..	..	405
..	..	69	..	..	..	..	..	..	..	..	..	..	..	412
19	3	158	1	5	73	1	12	117	1	..	..	9	34	1,271
14	..	152	93	..	19	..	..	..	..	10	..	18	..	860
8	..	36	..	..	..	..	..	213	..	..	..	..	..	292
..	..	77	..	2	..	..	40	2	71	10	..	..	4	894
41	3	1,131	94	12	92	1	61	362	39	23	..	22	44	5,167
451	120	8,644	277	223	808	40	130	719	47	608	2	490	1,065	48,961

TABLE

Class 1.—

Division.	Districts.	Professions.						Employments.			
		a Religion.	b Education and Science.	c Fine Arts.	d Law.	e Medicine.	f Engineering.	a Clerks, Bailiffs, Shopmen (salaried.)	b Servants (domestic.)	c Servants (jobbers.)	d Artizans (not keeping shops for the sale of manufactured articles.)
Assam	Cossyah and Jynteah Hills	...	..	...	...	...	...	..	.	...	...
	Durrung	.	...	...	...	...	...	.	...	...	.
	Kamroop	..	..	...	..	..	...	...	...	...	...
	Lackimpore	...	...	...	...	...	...	...	...	...	...
	Nowgong	.	...	..	..	...	...	..	.	...	..
	Seebsaugor		...	..	..	...	...	...	...	...	.
	Total	...	...	..	..	...	...	.	.	...	..
Bhaugulpore	Bhaugulpore	..	.	...	...	...	...		..	...	...
	Monghyr	..	..	...	..	.	..	...	...	...	.
	Purneah	.	...	...	..	...	..	..	..	...	...
	Sonthal Pergunnahs.										
	Deoghur	...	...	...	...	..	..	...	.	...	...
	Godda	.	.	...	..	..	..	...	.	...	...
	Nya-Doomka	.	..	...	...	.	..	...	...	...	...
	Rajmehal	.	.	...	..	...	..	...	.	...	...
	Total	..	.	...	.	.	.	..	..	...	.
Burdwan	Bancoorah	.	...	...	...	...	...	...	...	...	...
	Beerbhoom	..	.	...	.	..	..	.	...	..	...
	Burdwan	.	...	..	..	..	..	..	..	..	..
	Hooghly	...	...	.	..	..	...	...	...	...	...
	Howrah	.	.	..		...	...	.	...	...	..
	Midnapore	.	...	...	...	...	.	.	...	...	...
	Total	...	...	..	.	.	...	.	.	...	...
Chittagong	Bullooah	..	.	...	...	..	...	...	..	...	..
	Chittagong	.	...	...	..	.	...	..	..	...	..
	Tipperah	.		..		.	...	.	.	...	...
	Total	...	..		..	.	.	.	.	...	..
Chota-Nagpore	Hazareebaugh	..	..	...	..	..	..	...	...	...	...
	Lohardugga	.	...	.	...	..	..	.	...	..	...
	Maunbhoom	...	...	...	...	.	...	...	...	...	..
	Singbhoom	..	.	...	...	...	...	..	..	...	...
	Total	..	...	..	...	...	...	...	.	...	...
Cooch-Behar	Darjeeling	...	.	...	...	...	...	.	..	...	...
	Goalpara	.	.	...	...	.	...	...	...	...	...
	Julpigoree	..	...	...	...	.	..	...	...	.	.
	Total	...		...	...	..	.	...	...	...	.
Dacca	Backergunge	...	..	..	..	...	...	..	...	...	..
	Cachar	..	.	...	.	...		...	...	...	..
	Dacca	...	...	...	.	..	...	...	...	...	..
	Furreedpore	...	.	..	..	..	..	..	...	...	...
	Mymensingh		...	..	...	...	...	.	...	...	..
	Sylhet	..		...	.	..		.	...	...	...
	Total	..	...	...	.	.	..	...	..	...	...
Orissa	Balasore	...	.	..	.	...	...	..	...	...	...
	Cuttack	.	...	.	...	.	...	.	...	..	...
	Pooree	...	..	.	.	..		...	...	...	...
	Total	..	...	...	...	...	..	..	...	...	...
Patna	Chumparun	...	..	..	...	...	...	...	...	...	...
	Gya	.	.	..	...	...	..	..	...	...	.
	Patna	..	...	...	..	..	.	...	.	...	..
	Sarun	.	...	..	.		...	..	..	...	..
	Shahabad	..	..	...	...		...	...	.	...	.
	Tirhoot	.	.	...	...		...	...	.	...	.
	Total	...	...	.	...	.	..	.	.	...	...
Presidency	Calcutta	..	...	...	..	...	..	...	...	...	..
	Jessore	...	..	...	...	...	..	...	...	...	...
	Nuddea	...	..	...	...	..	...	...	.	...	.
	24-Pergunnahs	.	...	...	...	...	...	...	...	...	..
	Total	...	...	...	...	..	...	...	...	...	...
Rajshahye	Bograh	...	...	...	...	...	...	...	..	...	
	Dinagepore	..	...	...	.	...	...	...	...	...	
	Maldah	.	...		..	..	...	...	..	...	..
	Moorshedabad	...	...	..	...	...	...	...	..	...	..
	Pubna	..	...	...	...	...	...	...	...	...	..
	Rajshahye	..	...	...	..	...	...	...	...	...	..
	Rungpore	...	...	...	...	...	...	...	...	...	...
	Total	..	...	.	..	...	...	...	...	...	..
	Grand Total	..	...	...	..	....	...	...	...	...	...

II.—*(Continued.)*

For Europeans.

COMMERCE.

a	b	c Merchants (not manufacturers)					d Traders in									e	f	g Manufactures					g (Wholesale) of					
Agents.	Bankers and Money-lenders.	1 General.	2 Piece-Goods.	3 Grain.	4 Salt.	5 Others.	1 Fancy Articles.	2 Building Materials.	3 Metals.	4 Food.	5 Salt.	6 Spirits, and Tobacco.	7 Fuel.	8 Animal & vegetable substances (not food).	9 Books and Stationery.	10 Miscellaneous.	Carriers.	Dealers in animals.	1 Cotton Goods.	2 Woollen Goods.	3 Jute, Hair, and Hemp.	4 Silk.	5 Indigo.	6 Sugar.	7 Tea.	8 Metal and Machinery.	9 Others.	Total.

TABLE

Class 2.—

Division.	Districts.	Professions.						Employments.				Agents.	Brokers and Money-dealers.	Merchants (not Manufacturers.)					Commerce.						Trades
		a	b	c	d	e	f	a	b	c	d	a	b	c					d						e
		Religious.	Education and Science.	Fine Arts.	Law.	Medicine.	Engineering.	Clerks, Accountants (not specified.)	Servants (domestic.)	Servants (Godhead.)	Artisans (not specified, and of handicraft-mixed artisans.)			Merchants (not Manufacturers.)					Workers in Fabrics and Dress.	Building Materials and Furniture.	Metals.	Food.	Salt.	Spirits, Drugs, and Tobacco.	Food.
														1 General.	2 Piece Goods.	3 Grain.	4 Salt.	5 Others.	1	2	3	4	5	6	7
Assam	Cossyah and Jynteah Hills	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Durrung	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kamroop	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Luckimpore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Nowgong	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Seebsaugor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bhaugul-pore	Bhaugulpore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Monghyr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Purneah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Southal Perguunahs.																								
	Deoghur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Godda	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Nya-Doomka	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Rajmehal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Burdwan	Bancoorah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Beerbhoom	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Burdwan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Hooghly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Howrah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Midnapore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chittagong	Bullooah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Chittagong	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tipperah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chota-Nag-pore	Hazareebaugh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Lohardugga	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Manbhoom	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Singbhoom	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cooch-Behar	Darjeeling	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Goalpara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Julpigoree	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dacca	Backergunge	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cachar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Dacca	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Furreedpore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mymonsing	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Sylhet	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	Balasore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cuttack	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Pooree	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Patna	Chumparun	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Gya	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Patna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Sarun	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Shahabad	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tirhoot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Presidency	Calcutta	..	..	..	..	..	..	..	..	..	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..
	Jessore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Nuddea	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	24-Perguunahs	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..
Rajshahye	Bograh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Dinagepore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Maldah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Moorshedabad	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Pubna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Rajshahye	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Rungpore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Grand Total	..	..	..	..	..	..	..	..	..	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..

II.—*(Continued.)*

For Europeans.

MERCE.

IN			e	f	g MANUFACTURERS (WHOLESALE) OF									TOTAL
8 Animal & vegetable substances (not food.)	9 Books and Stationery.	10 Miscellaneous.	Carriers.	Dealers in animals.	1 Cotton Goods.	2 Woollen Goods.	3 Jute, Flax, and Hemp.	4 Silk.	5 Indigo.	6 Sugar.	7 Tea.	8 Metals and Machinery.	9 Others.	

TABLE

Class 3.—

Division.	Districts.	Professions. a Religion.	b Education and Science.	c Fine Arts.	d Law.	e Medicine.	f Engineering.	Employments. a Clerks, Bailiffs, Gomastas (salaried.)	b Servants (domestic.)	c Servants (pubhed.)	d Artizans (not keeping shops for the manufacture of articles.)
Assam	Cossyah and Jynteah Hills	...	...	...	...	...	...	...	...	...	...
	Durrung	...	...	...	...	...	...	...	...	...	...
	Kamroop	...	...	...	...	...	...	...	...	...	...
	Luckimpore	...	...	...	...	...	...	...	...	...	...
	Nowgong	...	...	...	...	...	...	...	...	...	...
	Seebsaugor	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Bhaugul-pore	Bhaugulpore	...	...	...	...	...	...	...	...	...	...
	Monghyr	...	...	...	...	...	...	...	...	...	...
	Purneah	...	...	...	...	...	...	...	...	...	...
	Bonthal Pergunnahs.										
	Deoghur	...	...	...	...	...	...	...	...	...	...
	Godda	...	...	...	...	...	...	...	...	...	...
	Nya-Dooraka	...	...	...	...	...	...	...	...	...	...
	Rajmehal	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Burdwan	Bancoorah	...	...	...	...	...	...	...	...	...	...
	Beerbhoom	...	...	...	...	...	...	...	...	...	...
	Burdwan	...	...	...	...	...	...	...	...	...	...
	Hooghly	...	...	...	...	...	...	...	...	...	...
	Howrah	...	...	...	...	...	...	...	...	...	...
	Midnapore	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Chittagong	Bullooah	...	...	...	...	...	...	...	...	...	...
	Chittagong	...	...	...	...	...	...	...	...	...	...
	Tipperah	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Chota-Nag-pore	Hazarebaugh	...	...	...	...	...	...	...	...	...	...
	Lohardugga	...	...	...	...	...	...	...	...	...	...
	Maunbhoom	...	...	...	...	...	...	...	...	...	...
	Singbhoom	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Cooch-Behar	Darjeeling	...	...	...	...	...	...	...	...	...	...
	Goalpara	...	...	...	...	...	...	...	...	...	...
	Julpigoree	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Dacca	Backergunge	...	...	...	...	...	...	...	...	...	...
	Cachar	...	...	...	...	...	...	...	...	...	...
	Dacca	...	...	...	...	...	...	...	...	...	...
	Furreedpore	...	...	...	...	...	...	...	...	...	...
	Mymensing	...	...	...	...	...	...	...	...	...	...
	Sylhet	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Orissa	Balasore	...	...	...	...	...	...	...	...	...	...
	Cuttack	...	...	...	...	...	...	...	...	...	...
	Pooree	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Patna	Chumparun	...	...	...	...	...	...	...	...	...	...
	Gya	...	...	...	...	...	...	...	...	...	...
	Patna	...	...	...	...	...	...	...	...	...	...
	Sarun	...	...	...	...	...	...	...	...	...	...
	Shahabad	...	...	...	...	...	...	...	...	...	...
	Tirhoot	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Presidency	Calcutta	...	...	...	2	...	1	...	...	...	...
	Jessore	...	...	...	...	...	...	...	...	...	...
	Nuddea	...	...	...	...	...	...	...	...	...	...
	24-Pergunnahs	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	2	...	1	...	...	...	...
Rajshahye	Bogwah	...	...	...	...	...	...	...	...	...	...
	Dinagepore	...	...	...	...	...	...	...	...	...	...
	Maldah	...	...	...	...	...	...	...	...	...	...
	Moorshedabad	...	...	...	...	...	...	...	...	...	...
	Pubna	...	...	...	...	...	...	...	...	...	...
	Rajshahye	...	...	...	...	...	...	...	...	...	...
	Rungpore	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
	Grand Total	...	...	...	2	...	1	...	...	...	...

II.—(Continued.)

For Europeans.

COMMERCE.

a	b	Merchants (not Manufacturers)					d Traders in									e	f	Manufacturers (Wholesale) of									Total.
Agents.	Bankers and Money-dealers.	1 General.	2 Piece Goods.	3 Grain.	4 Salt.	5 Others.	1 Woven Piece Goods.	2 Textiles Manufactures.	3 Metals.	4 Food.	5 Salt.	6 Spirits, Opium, Tobacco.	7 Fuel.	8 Animal & vegetable substances (not food).	9 Books and Stationery.	10 Miscellaneous.	Carriers.	Dealers in animals.	1 Cotton Goods.	2 Woollen Goods.	3 Jute, Flax, and Hemp.	4 Silk.	5 Indigo.	6 Sugar.	7 Tea.	8 Metals and Machinery.	9 Others.	
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TABLE.

Class 4.—

DIVISION.	DISTRICTS.	PROFESSIONS.						EMPLOYMENTS.						MERCHANTS (NOT MANUFACTURERS.)					d							CON. TRADES
		a Religion.	b Education and Science.	c Fine Arts.	d Law.	e Medicine.	f Engineering.	a Hunters, Fishers, Pearl Divers.	b Servants (domestic).	c Servants (Gobbas.)	d Artizans (not being Mfg. Employés for Sale of the articles.)	a Agents.	b Brokers and Middlemen.	1 General.	2 Piece Goods.	3 Grain.	4 Salt.	5 Others.	1 Wines and Liquors.	2 Building Materials and Furniture.	3 Metals.	4 Food.	5 Salt.	6 Spirits, Opium and Tobacco.	7 Fuel.	
Assam	Cossyah and Jynteah Hills	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Nowgong	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Kamroop	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Luckimpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Nowgong	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Sunnagor	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Bhaugulpore	Bhaugulpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	
	Monghyr	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Purneah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Southal Pergunnahs.																									
	Deoghur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Godda	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Pyr-Deemra	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Rajmahal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	
Burdwan	Bancoorah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Beerbhoom	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Burdwan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Hooghly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Howrah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Midnapore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Dacca	Backergunge	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Dacca	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Furreedpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Mymensing	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Sylhet	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Chittagong	Balasore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Cuttack	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Pooree	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Patna	Chumparun	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Gya	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Patna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Sarun	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Shahabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Tirhoot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Presidency	Calcutta	...	...	...	5	...	2	3	...	...	...	20	...	3	...	...	...	...	...	...	1	...	...	...	...	...	
	Jessore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Hidlee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	24-Pergunnahs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total	...	...	...	5	...	2	3	...	...	...	20	...	3	...	...	...	...	...	...	1	...	...	...	...	...	
Rajmahal	Bograh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Dinagepore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Malda	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Moorshedabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Pubna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Rajshahye	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Rungpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Grand Total	...	...	...	5	...	2	3	...	...	...	20	...	3	...	...	...	1	...	...	1	...	...	...	...	...	

II.—*(Continued.)*

For Europeans.

MERCE.

IN			e	f	MANUFACTURES				(WHOLESALE) OF					TOTAL.
8 Animal & vegetable substances (not food.)	9 Books and Stationery.	10 Miscellaneous.	Carriers.	Dealers in animals.	1 Cotton Goods.	2 Woollen Goods.	3 Jute, Flax, and Hemp.	4 Silk.	5 Indigo.	6 Sugar.	7 Tea.	8 Metals and Machinery.	9 Others.	
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TABLE

Class 5.—

Division.	Districts.	Professions. a Religion.	b Education and Science.	c Fine Arts.	d Law.	e Medicine.	f Engineering.	Employments. a Civil, Military, Marine (salaried.)	b Servants (domestic.)	c Servants (jobbed.)	d Artizans (not having the option for the manufactured articles.)
Assam	Cossyah and Jynteah Hills	...	...	...	...	...	...	...	...	...	...
	Durrung	...	...	...	...	...	...	...	...	...	...
	Kamroop	...	...	...	...	...	...	...	...	...	...
	Luckimpore	...	...	...	...	...	...	...	...	...	...
	Nowgong	...	...	...	...	...	...	...	...	...	...
	Seebsaugor	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Bhaugul-pore	Bhaugulpore	...	...	...	...	...	...	...	...	...	...
	Monghyr	...	...	...	...	...	...	...	...	...	...
	Purneah	...	...	...	...	...	...	...	...	...	...
	Sonthal Pergunnahs.										
	Deoghur	...	...	...	...	...	...	...	...	...	...
	Godda	...	...	...	...	...	...	...	...	...	...
	Nya-Doomka	...	...	...	...	...	...	...	...	...	...
	Rajmehal	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Burdwan	Bancoorah	...	...	...	...	...	...	...	...	...	...
	Beerbhoom	...	...	...	...	...	...	...	...	...	...
	Burdwan	...	...	...	...	...	...	...	...	...	...
	Hooghly	...	1	...	...	...	...	...	...	...	...
	Howrah	...	...	...	...	...	...	...	...	...	...
	Midnapore	...	...	...	...	...	...	...	...	...	...
	Total	...	1	...	...	...	...	...	...	...	...
Chittagong	Bullooah	...	...	...	...	...	...	...	...	...	...
	Chittagong	...	...	...	...	...	...	...	...	...	...
	Tipperah	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Chota-Nag-pore	Hazareebaugh	...	...	...	...	...	...	...	...	...	...
	Lohardugga	...	...	...	...	...	...	...	...	...	...
	Manbhoom	...	...	...	...	...	...	...	...	...	...
	Singbhoom	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Cooch-Behar	Darjeeling	...	...	...	...	...	...	...	...	...	...
	Goalpara	...	...	...	...	...	...	...	...	...	...
	Julpigoree	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Dacca	Backergunge	...	...	...	...	...	...	...	...	...	...
	Cachar	...	...	...	...	...	...	...	...	...	...
	Dacca	...	...	...	...	...	...	...	...	...	...
	Furreedpore	...	...	...	...	...	...	...	...	...	...
	Mymensing	...	...	...	...	...	...	...	...	...	...
	Sylhet	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Orissa	Balasore	...	...	...	...	...	...	...	...	...	...
	Cuttack	...	...	...	...	...	...	...	...	...	...
	Pooree	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Patna	Chumparun	...	...	...	...	...	...	...	...	...	...
	Gya	...	...	...	...	...	...	...	...	...	...
	Patna	...	...	...	...	...	...	...	...	...	...
	Sarun	...	...	...	...	...	...	...	...	...	...
	Shahabad	...	...	...	...	...	...	...	...	...	...
	Tirhoot	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Presidency	Calcutta	...	...	...	11	7	2	...	2	...	...
	Jessore	...	...	...	...	...	...	...	...	...	...
	Nuddea	...	...	...	...	...	...	...	...	...	...
	24-Pergunnahs	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	11	7	2	...	2	...	...
Rajshahye	Bograh	...	...	...	...	...	...	...	...	...	...
	Dinagepore	...	...	...	...	...	...	...	...	...	...
	Maldah	...	...	...	...	...	...	...	...	...	...
	Moorshedabad	...	...	...	...	...	...	...	...	...	...
	Pubna	...	...	...	...	...	...	...	...	...	...
	Rajshahye	...	...	...	...	...	...	...	...	...	...
	Rungpore	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
	Grand Total	...	1	...	11	7	2	...	2	...	...

II.—*(Continued.)*

For Europeans.

COMMERCE.

a	b	c Merchants (not Manufacturers)					d Traders in										e	f	g Manufacturers (Wholesale) of									Total.
		1	2	3	4	5	1	2	3	4	5	6	7	8	9	10			1	2	3	4	5	6	7	8	9	
Agents.	Bankers and Money-dealers.	General.	Piece Goods. &c.	Grain.	Salt.	Others.	Wares and Arms.	Building Materials and Furniture.	Metals.	Food.	Salt.	Spirits, Drugs, and Tobacco.	Fuel.	Animal & vegetable substances (not food.)	Books and Stationery.	Miscellaneous.	Carriers.	Dealers in Animals.	Cotton Goods.	Woollen Goods.	Iron, Tin, and Steel Manufactures.	Silk.	Indigo.	Sugar.	Tea.	Metals and Machinery.	Others.	

TABLE

Class C.—

COM

| DIVISION. | DISTRICTS. | PROFESSIONS. | | | | | | EMPLOYMENTS. | | | | c | | | | | | | | d | | | | | | | |

II.—*(Continued.)*

For Europeans.

MERCH.

IN			e	f	MANUFACTURERS g (WHOLESALE) OF									TOTAL.
8 Animal & vegetable substances (not food.)	9 Books and Stationery.	10 Miscellaneous.	Carriers.	Dealers in animals.	1 Cotton Goods.	2 Woollen Goods.	3 Jute, Flax, and Hemp.	4 Silk.	5 Indigo.	6 Sugar.	7 Tea.	8 Metals and Machinery.	9 Others.	
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TABLE

Class 7.—

Division.	Districts.	PROFESSIONS.						EMPLOYMENTS.			
		a Religion.	b Education and Science.	c Fine Arts.	d Law.	e Medicine.	f Engineering.	a Clerks, Shroffs (cash-men)	b Servants (domestic.)	c Servants (Jobbed.)	d Artizans (not keeping Shops for the sale of commodities.)
Assam	Cossyah and Jyntiah Hills	...	...	...	...	...	...	...	...	...	...
	Durrung	...	...	...	...	...	...	...	...	...	...
	Kamroop	...	...	...	...	...	...	2	...	...	...
	Lookimpore	...	...	...	...	...	...	...	...	...	...
	Nowgong	...	...	...	...	...	...	...	...	...	...
	Seebsaugor	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	2	...	...	...
Bhaugulpore	Bhaugulpore	...	...	...	1	...	...	...	...	...	...
	Monghyr	...	...	...	...	1	...	1	...	...	...
	Purneah	...	...	...	2	1	...	...	...	...	...
	Sonthal Pergunnahs.										
	Deoghur	...	...	...	...	...	...	...	...	...	...
	Godda	...	...	...	...	...	...	...	...	...	...
	Nya-Doomka	...	...	...	...	...	...	...	...	...	...
	Rajmehal	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	3	2	...	1	...	...	...
Burdwan	Bancoorah	...	...	...	...	...	...	...	...	...	...
	Beerbhoom	...	...	...	...	...	...	...	...	...	...
	Burdwan	...	...	...	...	...	...	...	1	...	...
	Hooghly	...	...	...	...	...	...	...	...	...	...
	Howrah	...	...	...	...	...	...	...	...	...	...
	Midnapore	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	1	...	...
Chittagong	Bullooah	...	...	...	...	...	...	1	...	...	...
	Chittagong	...	...	...	...	1	...	1	...	...	...
	Tipperah	...	...	...	...	...	...	1	...	...	...
	Total	...	...	...	...	1	...	3	...	...	...
Chota-Nagpore	Hazareebaugh	...	...	...	...	...	...	...	...	...	...
	Lohardugga	...	...	...	...	...	...	...	...	...	...
	Manbhoom	...	...	...	...	...	...	...	...	...	...
	Singbhoom	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Cooch-Behar	Darjeeling	...	1	...	...	1	...	...	...	...	...
	Goalpara	...	...	...	...	...	...	...	...	...	...
	Julpigoree	...	...	...	...	...	...	...	...	...	...
	Total	...	1	...	...	1	...	...	...	...	...
Dacca	Backergunge	...	...	...	...	...	...	...	...	...	...
	Cachar	...	...	...	...	2	...	...	...	...	...
	Dacca	...	...	...	...	1	...	...	...	...	...
	Furreedpore	...	...	...	...	...	...	...	...	...	...
	Mymensing	...	...	...	...	1	...	...	...	...	...
	Sylhet	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	4	...	...	...	...	...
Orissa	Balasore	...	...	...	...	...	...	...	...	...	...
	Cuttack	...	...	...	...	...	...	...	...	...	...
	Pooree	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...
Patna	Chumparun	...	...	...	...	...	...	...	...	...	...
	Gya	...	...	...	...	...	...	...	1	...	...
	Patna	...	...	...	...	...	...	...	...	...	...
	Sarun	...	...	...	...	...	...	...	...	...	...
	Shahabad	...	...	...	...	...	...	1	...	...	...
	Tirhoot	...	...	...	1	1	1	...	...	...	...
	Total	...	...	...	1	1	1	1	1	...	...
Presidency	Calcutta	...	...	7	27	13	6	45	...	6	6
	Jessore	...	...	...	...	1	...	4	...	...	...
	Nuddea	...	...	...	...	...	...	...	...	...	...
	24-Pergunnahs	...	...	...	...	...	3	...	...	...	...
	Total	...	...	7	27	14	9	50	...	6	6
Rajshahye	Bograh	...	...	...	...	...	...	1	...	...	...
	Dinagepore	...	...	...	...	...	...	...	...	...	...
	Maldah	...	...	...	...	...	...	3	...	...	...
	Moorshedabad	...	...	...	...	...	...	...	...	...	...
	Pubna	...	...	...	...	...	...	...	...	...	...
	Rajshahye	...	...	...	...	...	...	...	...	...	...
	Rungpore	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	4	...	...	...
	Grand Total	...	1	7	31	23	9	61	2	6	3

II.—*(Continued.)*

For Europeans.

COMMERCE.

a	b	c					d									e	f	g									Total.
		Merchants (not Manufacturers)					Trades in											Manufactures (Wholesale) of									
Agents.	Bankers and Money-dealers.	1 General.	2 Piece-Goods.	3 Grain.	4 Salt.	5 Others.	1 Woven Piece-goods.	2 Leading Mat. of Clothing & Furniture.	3 Metals.	4 Food.	5 Salt.	6 Spices, Drugs, and Tobacco.	7 Fuel.	8 Animal & vegetable substances (unfitted).	9 Books and Stationery.	10 Miscellaneous.	Carriers.	Insurers in vessels.	1 Cotton.	2 Woollen Goods.	3 Jute, Flax, and Hemp.	4 Silk.	5 Indigo.	6 Sugar.	7 Tea.	8 Metals and Machinery.	9 Others.	

TABLE

Class 8.—

| Division. | DISTRICTS. | PROFESSIONS | | | | | | EMPLOYMENTS. | | | | COM | | | | | |

II.—*(Continued.)*

For Europeans.

MERCH.															
IN			*e*	*f*	MANUFACTURERS					*g* (WHOLESALE) OF					TOTAL.
8 Animal & vegetable substances (not food.)	9 Books and Stationery.	10 Miscellaneous.	Carriers.	Dealers in animals.	1 Cotton Goods.	2 Woollen Goods.	3 Jute, Flax, and Hemp.	4 Silk.	5 Indigo.	6 Sugar.	7 Tea.	8 Metals and Machinery.	9 Others.		
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...	5	2	7	4	.	..	..	.	3	1	...	...	..	...	231
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...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	2
...	...	...	...	...	..	.	1	0	8	..	...	...	..	..	38
...	5	6	7	5	...	...	1	7	21	1	61	...	...	...	499

TABLE

Class 9.—

DIVISION.	DISTRICTS.	PROFESSIONS.						EMPLOYMENTS.			
		a Religion.	b Education and Science.	c Fine Arts.	d Law.	e Medicine.	f Engineering.	a Bankers, Clerks, Shopmen (ministerial.)	b Servants (domestic.)	c Servants (Jobbed.)	d Artizans (i.e. keepers of shops for sale of manufactured articles.)
ASSAM ...	Cossyah and Jynteah Hills ..	...	...	...	...	...	...	...	...	...	...
	Durrung ...	...	...	...	...	...	...	...	...	...	...
	Kamroop ...	...	...	.	..	...	...	...	...	...	...
	Luckimpore ...	...	...	...	...	...	...	...	...	...	...
	Nowgong ..	.	...	...	...	...	...	...	...	...	...
	Seebsaugor ...	.	...	...	...	...	...	...	...	...	...
	Total ...	...	...	..	...	...	...	..	..	...	...
BHAUGULPORE	Bhauguipore ...	...	...	...	..	1	..	...	...	...	...
	Monghyr ...	...	...	...	1	2	2	9	1	...	1
	Purneah ...	...	...	...	...	...	...	14	...	...	...
	Southal Pergunnahs.										
	Deoghur ...	...	...	...	...	...	...	4	...	...	...
	Godda ...	..	...	...	...	...	...	...	...	...	...
	Nya-Doomka ...	...	...	...	...	...	...	...	...	...	...
	Rajmehal ...	...	...	...	...	...	...	...	...	...	...
	Total ..	.	...	...	1	3	2	27	1	...	1
BURDWAN ...	Bancoorah ...	...	...	...	...	...	...	...	...	...	...
	Beerbhoom .	...	...	...	...	...	...	...	...	...	...
	Burdwan ...	1	...	...	...	...	...	1	1	...	...
	Hooghly ...	1	1	...	...	...	...	...	...	...	...
	Howrah ...	...	...	...	...	...	...	...	...	...	...
	Midnapore ...	...	...	...	...	...	...	...	...	...	...
	Total ...	...	2	1	.	...	...	1	1	...	...
CHITTAGONG	Bullooah ...	...	...	..	..	...	..	1	...	...	...
	Chittagong ...	...	...	...	..	..	...	1	...	...	...
	Tipperah ..	..	...	...	...	...	...	...	...	...	...
	Total ...	...	..	..	...	.	.	2	...	.	...
CHOTA-NAGPORE ...	Hazareebaugh ...	...	...	...	...	1	...	..	...	...	...
	Lohardugga ...	...	...	...	...	...	...	2	...	...	...
	Manbhoom ...	...	...	...	...	...	1	...	...	...	1
	Singbhoom ...	...	...	...	..	...	...	...	...	...	...
	Total ...	...	...	...	...	1	1	2	...	...	1
COOCH-BEHAR	Darjeeling ...	...	2	1	...	...	...	17	...	...	...
	Goalpara ...	...	...	...	...	.	...	...	...	...	...
	Julpigoree ...	...	...	...	..	.	...	.	...	...	...
	Total ...	.	2	1	.	...	...	17	...	...	..
DACCA ...	Backergunge ...	...	..	...	...	...	.	...	...	...	...
	Cachar ...	...	...	...		...	1	1	...	...	...
	Dacca ...	...	..	...		...	...	1	10	...	..
	Furreedpore ...	...	...	...	.	.	.	..	...	..	...
	Mymensingh ...	...	...	...	...	.	.	..	...	..	...
	Sylhet ...	...	...	...	..	.	.	...	...	...	...
	Total ...	...	..	...	...	..	1	2	10	...	...
ORISSA ..	Balasore ...	...	.	...	...	..	..	...	...	...	...
	Cuttack ...	...	...	...	...	...	...	...	...	...	...
	Pooree ...	...		...	..	...	...	..	...	...	..
	Total ...	..	...	..	..	...	...	..	..	...	...
PATNA .	Chumparun ...	...	...	...	...	...	...	1	...	...	...
	Gya ...	.	..	...	...	.	...	...	1	...	...
	Patna ...	...	...	...	...	1	...	...	9	...	...
	Sarun ...	...	...	...	...	...	...	5	...	...	...
	Shahabad ...	...	...	...	...	1	...	5	..	...	.
	Tirhoot ...	..	...	...	...	.	...	...	1	...	...
	Total ...	...	..	...	..	2	...	11	11	...	...
PRESIDENCY .	Calcutta ..	...	4	7	27	...	...	63	...	16	4
	Jessore ...	...	...	...	...	2	...	..	...	...	...
	Nuddea ...	..	...	...	...	.	...	...	...	...	...
	24-Pergunnahs ...	...	...	...	...	...	2	...	...	...	...
	Total ...	..	4	7	27	2	2	63	...	16	4
RAJSHAHYE ..	Bogwah ..	...	...	...	...	1	..	...	...	...	...
	Dinagepore ...	...	...	...	...	1	...	1	...	...	..
	Maldah ...	...	...	...	...	...	...	2	...	...	..
	Moorshedabad ...	1	...	...	...	...	...	...	1	...	..
	Pubna ...	...	...	...	...	..	...	...	...	...	..
	Rajshahye ..	...	...	...	...	...	...	...	...	...	...
	Rungpore ...	...	...	...	...	...	...	...	...	...	...
	Total ...	1	...	...	...	2	...	3	1	...	...
	Grand Total ...	1	6	9	28	10	7	129	24	16	6

II.—*(Continued.)*

For Europeans.

COMMERCE.

a	b	c (for Manufactures.)					d Trades in										e	f	g Manufactures					g (Wholesale) or					
Agents.	Bankers and Money-dealers.	1 General.	2 Piece Goods.	3 Grain.	4 Salt.	5 Others.	1 Wares and dress.	2 Building Materials and Furniture.	3 Metals.	4 Food.	5 Salt.	6 Spirits, Drugs, and Tobacco.	7 Fuel.	8 Animal & vegetable substances (not food.)	9 Bullion and Specie.	10 Miscellaneous.	Carriers.	Dealers in animals.	1 Cotton Goods.	2 Woollen Goods.	3 Silk, Fur, and Hemp.	4 Silk.	5 Indigo.	6 Sugar.	7 Iron.	8 Metal and Machinery.	9 Others.	10
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
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11	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	
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...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	63	...	...	
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16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
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3	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
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8	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
11	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	16	...	...	...	...	
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33	...	5	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19	...	...	1	...	1
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...	...	30	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	...	...	...	...	
5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
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5	...	30	...	1	...	...	...	1	...	...	...	...	...	...	...	3	...	...	...	...	...	...	8	...	...	...	...	17
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
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3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
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6	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	2	4	...	...	...	...	...	
77	6	61	...	1	...	...	...	4	...	...	...	5	...	...	...	19	3	...	...	...	1	14	...	78	1	...	...	

TABLE

Class 10,—

| DIVISION. | DISTRICTS. | PROFESSIONS | | | | | | EMPLOYMENTS. | | | | COM | | | | | |

II.—*(Concluded.)*

For Europeans.

MERCE.

IN			e	f	MANUFACTURERS					g (WHOLESALE) OF				TOTAL.
8 Animal & vegetable substances (not food.)	9 Books and Stationery.	10 Miscellaneous.	Carriers.	Dealers in animals.	1 Cotton Goods.	2 Woollen Goods.	3 Jute, Flax, and Hemp.	4 Silk.	5 Indigo.	6 Sugar.	7 Tea.	8 Metals and Machinery.	9 Others.	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

TABLE

Division.	DISTRICTS.	Estimated Population.	Assessment. Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII	Class IX.
Assam	Cuttyah and Jynteah Hills ...	1,29,025	...	...	1	..	..	...	...	5	32
	Durrung ...	1,84,320	...	...	...	...	...	...	...	6	26
	Kamroop ...	4,00,000	...	...	...	...	...	1	7	16	98
	Luckimpore ...	1,27,760	...	...	...	...	...	1	3	17	48
	Nowgong ...	2,87,507	...	...	...	..	..	...	5	6	34
	Seebsaugor ...	2,87,007	...	...	...	...	...	...	1	31	41
	Total ...	13,04,525	...	...	1	..	..	2	16	78	244
Bhaugulpore	Bhaugulpore ...	9,14,350	...	...	...	2	3	10	14	70	416
	Monghyr ...	8,43,776	..	..		5	6	34	43	117	622
	Purneah ...	10,00,000	..	...	...	...	4	8	35	106	475
	Sonthal Pergunnahs.										
	Deoghur ...	2,50,000	..	..	..			...	2	7	21	52
	Godda ..	1,06,000		...	...	...	..	..	..	3	11
	Nya-Doomka ...	20,00,000	..	...	..	..	...	..	3	6	30
	Rajmahal ...	2,88,286	..	...	..	..	..	1	1	20	90
	Total ...	53,92,870	...	...	...	7	13	53	103	382	1,664
Burdwan	Bancoorah ...	4,60,500	..	...	...	...	...	4	18	61	208
	Beerbhoom ...	8,37,024	...	...		..	1	2	13	19	152
	Burdwan ...	15,42,440	...	...	...	...	1	6	14	20	220
	Hooghly ..	13,70,120	...	..	...	..	7	10	12	61	304
	Howrah ...	5,64,000	..	...	...	...	...	...	3	24	125
	Midnapore ...	12,00,000	...	...	...	...	...	6	18	62	466
	Total ...	59,64,084	...	...	..	...	9	28	78	279	1,516
Chittagong	Balloosh ...	5,44,000	..	.	...	...	..	..	1	13	60
	Chittagong ...	8,60,000	...	..	...	...	...	5	11	9	169
	Tipperah ...	7,00,000	...	...	...	...	2	1	7	37	167
	Total ..	20,45,000	..	...	...	..	2	6	22	79	396
Chota Nagpore	Hazarebaugh ...	7,50,000	...	.	...	...	1	8	9	45	189
	Lohardugga ...	10,83,729	...	...	..	...	1	2	11	29	157
	Manbhoom ...	7,00,000	...	...	...	...	1	...	11	40	182
	Singhbhoom ...	3,24,183	...	..	...	..	..	...	...	3	29
	Total ..	28,27,912	..	...	...	...	3	10	31	117	557
Cooch Behar	Darjeeling ...	25,000	.	..	..	..	..	..	7	15	48
	Goalpara ...	2,30,000	...	...	...	..	...	3	2	19	70
	Julpigoree ...	...	...	...	...	...	...	5	8	14	59
	Total ...	2,15,000	...	...	...		...	8	17	51	196
Dacca	Backergunge ...	9,48,515	..	...	..	1	9	25	36	120	441
	Cachar ...	1,52,000	...	...	...	...	...	1	7	73	72
	Dacca ...	9,04,615	...	...	...	1	14	13	35	140	552
	Furreedpore ...	6,95,000	...	...	...	1	2	1	8	20	117
	Mymensing ...	11,97,833	...	...	...	...	6	13	37	77	434
	Total ...	39,00,000			...	...	1	4	23	64	243
	Total ...	53 88 372			...	3	34	57	136	518	1,901
Orissa	Balasore ...	6 8 13			..	...	3	5	6	14	60
	Cuttack ...	10 72 184			...	...	2	17	47	117	230
	Pooree ...	5 93 000				...		5	19	49	167
	Total ...	20,95 576			...	...	5	25	72	180	461
	Chittagong ...	9,60,000			...	3	1	8	8	43	126
	[illegible] ...	[illegible]			...	1	5	37	65	81	323
	Patna ...	3,00,000			...	1	1	3	9	20	66	273

III.

Demand.													Realization.													
Class X	Total.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.	Class IX.	Class X.	Total	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII	Class VIII.	Class IX.	Class X.	Total.	Class I.	Class II.	Class III.
	1	...	...	1,600	...	...	...	...	200	892	312	1,004	...	...	1,600	...	...	...	...	580	363	...	1,600	...	...	...
30	66	...	...	...	...	...	...	560	640	1,540	3,470	6,240	...	...	...	...	...	102	501	630	1,050	812	3,095	...	...	...
667	906	...	...	...	...	...	180	240	680	708	554	2,362	...	...	...	...	...	160	240	680	708	665	2,303	...	...	...
64	137	...	...	...	...	...	...	400	240	540	1,324	2,504	...	...	...	...	...	...	400	224	540	1,324	2,484	...	...	...
173	218	...	...	...	...	...	...	...	80	1,200	704	2,284	...	...	...	...	...	...	...	80	1,200	704	2,284	...	...	...
98	116	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
803	1,143	...	...	1,600	..	...	320	1,280	2,120	3,864	6,344	16,528	...	...	1,600	...	...	...	...	...	320	1,280	3,120	1,764	6,344	16,528
1,662	2,107	...	...	...	1,600	1,600	1,140	2,760	6,446	14,774	27,865	57,949	...	...	...	1,600	1,240	1,600	1,140	2,760	6,446	12,756	27,686	...	...	...
2,284	3,241	...	...	...	4,000	2,400	3,440	5,480	9,952	19,925	30,000	77,197	...	...	...	4,000	2,400	5,120	3,360	5,480	9,724	19,296	49,784	...	...	...
1,716	2,240	...	...	...	...	1,600	1,280	2,400	4,240	7,000	13,744	31,261	...	...	...	...	1,600	1,280	2,400	3,880	7,280	13,328	29,944	...	...	...
127	240	..	..	...	...	...	224	560	840	892	1,016	3,534	...	...	...	...	...	240	560	820	792	870	3,442	...	...	...
72	88	..	..	...	...	...	...	160	280	176	376	872	...	...	...	...	...	...	...	120	176	876	872	...	...	...
44	91	...	..	...	...	...	160	280	1,160	704	444	1,276	...	...	...	...	...	160	280	240	624	444	1,276	...	...	...
243	372	...	...	...	...	...	160	80	1,160	704	2,194	4,546	...	...	...	...	...	160	80	1,160	704	2,194	4,546	...	...	...
6,850	8,855	...	...	...	5,600	5,200	8,200	8,140	16,270	28,812	50,444	120,316	...	...	...	5,600	5,200	8,200	7,800	14,800	20,012	40,484	117,852	...	...	...
548	838	...	...	...	...	...	640	1,440	2,640	3,326	4,312	12,258	...	...	...	...	...	640	1,440	2,480	3,154	4,241	11,955	...	...	...
1,138	1,528	...	...	...	...	400	960	1,040	760	2,132	9,112	14,404	...	...	...	...	400	960	1,040	760	2,440	8,780	13,668	...	...	...
930	1,268	...	...	...	...	400	960	1,120	760	3,964	7,010	14,144	...	...	...	...	400	960	1,120	760	3,852	7,108	13,968	...	...	...
1,703	1,744	...	...	...	...	2,800	1,600	960	3,640	6,944	10,744	28,388	...	...	...	...	2,800	1,600	960	2,320	4,304	9,944	21,968	...	...	...
419	570	...	...	...	...	...	...	240	920	2,060	3,352	6,812	...	...	...	...	...	...	240	920	2,000	3,352	6,512	...	...	...
1,860	2,566	...	...	...	...	...	960	1,440	3,680	7,984	15,000	29,614	...	...	...	...	...	960	1,440	3,080	7,600	14,104	27,504	...	...	...
6,337	8,247	...	...	...	...	3,600	4,640	6,240	11,150	24,252	61,830	111,912	...	...	...	...	...	...	...	...	...	...	...	...	...	...
730	997	..	..	...	...	...	...	560	520	960	3,528	7,018	...	...	...	...	...	...	560	520	840	960	3,620	...	...	...
668	958	...	...	...	...	...	800	960	960	2,704	9,420	16,061	...	...	...	...	...	800	960	960	2,704	9,264	15,688	...	...	...
655	902	..	...	...	...	800	160	560	2,240	3,672	8,264	11,736	...	...	...	...	...	160	560	2,240	3,672	5,248	11,960	...	...	...
2,083	2,558	..	...	...	...	960	960	1,760	3,200	6,336	16,412	28,428	...	...	...	...	...	960	1,760	3,120	6,336	16,260	28,536	...	...	...
801	1,155	...	...	...	...	400	1,280	720	1,800	3,056	7,208	14,442	...	...	...	...	...	400	1,280	720	1,800	3,096	7,120	14,416	...	...	...
700	906	...	...	...	...	400	320	880	1,160	2,512	5,648	10,918	...	...	...	...	...	400	320	880	1,160	2,264	6,160	10,176	...	...	...
761	986	...	...	...	...	400	...	800	1,670	2,912	6,064	11,990	...	...	...	...	...	400	...	800	1,670	2,992	6,072	11,884	...	...	...
91	117	...	...	...	...	...	...	...	120	320	756	1,196	...	...	...	...	...	...	...	...	120	320	708	1,148	...	...	...
2,462	3,171	...	...	...	...	1,200	1,600	2,480	4,680	8,708	19,048	38,384	...	...	...	...	...	1,200	1,600	2,400	4,680	8,536	19,580	37,996	...	...
167	220	...	...	...	...	...	...	560	720	708	1,680	3,548	...	...	...	...	...	...	...	560	720	708	1,680	3,548	...	...
398	531	...	...	...	...	...	480	160	760	1,204	2,624	5,226	...	...	...	...	...	...	400	160	760	1,204	2,624	5,146	...	...
106	264	...	...	...	...	...	800	640	960	944	1,248	4,628	...	...	...	...	...	...	800	640	960	928	1,248	4,576	...	...
713	975	...	...	...	...	...	1,280	1,360	3,040	5,276	5,764	13,380	...	...	...	...	...	...	1,280	1,360	3,040	2,960	5,764	13,344	...	...
1,317	1,660	...	...	...	800	5,600	4,000	5,080	4,760	7,088	9,796	36,624	...	...	...	...	800	5,600	4,000	4,760	4,760	7,088	9,796	36,804	...	...
110	271	...	...	...	...	...	160	560	2,200	1,140	962	5,700	...	...	...	...	...	...	160	560	2,200	1,140	966	6,026	...	...
1,544	2,200	...	...	...	800	5,600	3,960	2,400	3,000	6,532	13,344	38,050	...	...	...	...	800	5,600	3,960	2,480	3,240	6,224	21,888	38,082	...	...
320	469	...	...	...	800	800	160	640	800	1,972	3,600	7,972	...	...	...	...	600	800	160	640	720	1,956	3,596	7,472	...	...
1,373	1,963	...	...	...	...	2,800	2,960	2,960	3,040	6,944	10,964	29,265	...	...	...	...	...	2,800	2,960	2,960	3,080	6,780	10,935	29,965	...	...
1,104	1,561	...	...	...	...	400	640	1,840	3,360	4,780	9,012	20,112	...	...	...	...	...	400	640	1,760	3,320	4,396	8,747	19,225	...	...
5,737	6,491	...	...	...	2,400	12,800	9,120	12,480	20,400	30,412	48,888	136,500	...	...	...	...	2,400	12,800	9,120	12,080	20,040	29,464	44,484	140,188	...	...
457	719	...	...	...	...	1,600	640	640	600	1,091	1,915	6,486	...	...	...	...	...	1,200	640	640	600	1,091	1,911	5,970	...	...
678	1,701	...	...	...	...	800	3,720	3,760	6,840	3,961	6,832	21,450	...	...	...	...	...	800	2,560	3,760	6,800	3,584	6,961	20,067	...	...
446	720	...	...	...	...	...	800	1,520	1,960	2,672	3,996	10,938	...	...	...	...	...	...	800	1,520	1,960	2,624	3,734	10,070	...	...
1,102	2,136	...	...	...	...	2,000	4,000	4,760	7,240	7,970	11,134	37,470	...	...	...	...	...	2,000	3,840	4,760	7,028	7,264	10,643	35,535	...	...
490	670	...	...	...	3,600	600	1,440	640	1,070	2,008	3,220	12,478	...	...	...	2,400	600	1,160	640	1,070	1,096	3,790	12,306	...	...	...
631	1,133	...	...	...	800	2,000	4,320	3,280	3,240	5,196	4,968	25,026	...	...	...	800	2,000	4,320	3,280	3,240	5,060	4,920	26,648	...	...	...
1,127	1,508	...	...	...	1,600	800	1,200	1,600	2,280	3,640	4,736	9,982	23,318	...	...	1,600	800	1,200	1,440	2,280	2,640	4,248	9,614	23,982	...	...
1,138	1,497	...	...	...	4,000	2,200	2,000	4,480	2,960	4,740	5,672	9,989	37,229	...	...	4,000	2,400	2,000	4,480	2,960	4,200	5,136	7,704	34,880	...	...
376	925	...	...	...	...	3,200	1,760	1,200	3,040	3,542	4,808	17,630	...	...	...	...	...	1,200	1,280	1,040	2,240	3,304	3,854	12,768	...	...
1,943	2,814	...	...	...	4,000	4,000	5,800	5,040	3,360	4,040	7,832	14,746	40,818	...	...	4,000	4,000	5,000	2,000	3,360	4,040	7,336	14,036	44,302	...	...
5,708	9,446	...	...	11,200	11,200	14,400	16,080	16,080	19,810	29,826	40,810	147,528	...	...	11,200	10,400	12,400	14,040	16,240	18,080	37,208	61,005	159,520	...	...	...

TABLE III.—*(Continued.)*

Firms.	Discount.															Returns.										
	Class VI.	Class VII.	Class VIII.	Class IX.	Class X.	Total.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.	Class IX.	Class X.	Total.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.	Class IX.	Class X.	Total.
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	6	6	...	...	...	...	...	...	...	...	1	...	...	1	...	...	...	...	...	...	9	...	16	90	98
	...	...	...	6	6	...	...	...	...	...	...	2	5	5	...	...	12	...	...	...	...	...	...	...	...	416	736	1,224
	...	...	...	48	56	104	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	83	199	24	41	348
	...	...	...	18	88	106	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24	24	60	653	762
	...	...	...	48	72	120	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	80	80	32	...	208
	...	...	112	330	344	...	...	...	...	...	3	5	6	...	...	13	...	...	...	...	...	...	...	264	320	580	1,324	2,488
	...	40	194	372	440	...	...	...	...	...	14	8	16	...	...	36	...	...	...	...	...	...	720	320	671	672	1,476	3,759
	...	120	305	464	1,440	...	...	...	...	...	2	4	16	...	...	21	...	...	...	1,600	1,600	880	1,112	1,368	760	1,515	770	8,832
	...	200	80	96	176	352	...	...	...	...	...	...	2	...	...	2	...	...	...	1,600	...	1,200	2,128	696	1,347	824	542	7,037
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	200	80	16	72	368	...	...	...	...	...	...	...	2	...	...	2	...	...	...	...	...	80	...	72	40	48	240
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160	80	240	480
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	80	40	16	136
	...	40	80	96	176	392	...	...	...	...	...	...	1	...	...	1	...	...	...	...	...	...	...	...	80	52	108	80	320
	...	600	360	867	1,114	2,901	...	...	...	...	...	11	13	36	...	...	62	...	...	2,400	1,600	2,080	4,142	2,979	3,109	1,966	3,076	21,075
	...	120	80	96	240	536	...	...	...	...	...	...	3	3	...	...	6	...	...	...	...	...	...	160	144	48	104	56	512
	...	...	40	64	160	264	...	...	...	...	...	...	3	4	...	...	7	...	...	...	...	40	320	640	224	160	160	1,712	3,496
	...	...	80	16	137	185	...	...	...	...	4	8	10	6	...	...	27	...	...	...	...	...	272	272	2,240	2,616	4,144	11,985
	...	...	...	...	...	...	...	...	...	...	26	20	8	12	...	...	66	...	...	...	400	...	240	160	64	168	664	1,656
	...	...	40	72	50	164	...	...	...	...	...	...	1	2	...	...	3	...	...	...	...	...	...	104	328	80	80	592
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	640	...	360	400	1,120	1,852	4,772
	...	200	240	194	692	1,326	...	...	...	...	30	28	21	21	...	...	100	...	...	...	400	640	752	1,264	3,700	4,888	11,408	23,012
	...	...	...	160	160	320	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	144	80	160	80	1,664	2,172
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	400	264	...	424	1,024	2,112
	...	...	80	112	118	245	...	...	...	...	...	...	1	2	...	...	3	...	...	...	...	...	...	80	...	208	584	1,048	1,904
	...	...	80	112	278	405	...	...	...	...	...	...	1	2	...	...	3	...	...	...	...	...	...	624	344	388	1,072	2,709	6,188
	...	...	40	64	120	224	...	...	...	...	...	...	4	7	...	...	11	...	...	...	...	...	...	...	152	84	97	108	441
	...	40	80	160	455	734	...	...	...	...	...	...	...	1	...	...	1	...	...	...	...	...	...	80	240	464	208	1,048	1,987
	...	...	40	80	184	304	...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	104	88	40	120	352
	...	...	40	32	128	200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	40	200	352	856	1,448	...	...	...	...	...	4	8	...	...	...	28	...	...	...	...	...	...	80	480	672	408	1,658	3,218
	...	...	...	...	...	...	...	...	...	...	...	4	7	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	2	5	...	...	...	13	...	...	...	...	...	...	144	...	16	32	192
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	240	...	56	144	440	880
	...	...	...	...	...	...	...	...	...	...	6	8	7	...	...	...	19	...	...	...	...	...	...	384	...	56	160	456	1,056
	...	...	...	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	160	64	114	338	...	...	...	...	20	8	3	7	...	...	38	...	...	800	640	640	680	1,064	960	648	1,280	7,512
	...	80	80	192	348	1,140	...	...	...	...	...	6	8	5	...	...	17	...	...	...	1,600	640	720	424	224	456	848	3,640	9,540
	...	...	80	32	248	360	...	...	...	...	...	...	1	1	...	...	2	...	...	...	...	...	...	...	224	208	328	1,128	2,720
	...	200	400	960	1,118	3,207	...	...	...	...	20	15	10	18	...	...	63	...	...	800	3,440	1,760	1,345	1,778	3,118	2,368	5,178	20,080
	...	...	120	64	10	194	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	240	80	304	72	16	111	914
	...	...	80	64	58	170	...	...	...	...	...	...	3	2	...	...	5	...	...	...	...	...	...	480	200	347	264	160	184	1,627
	...	80	40	80	136	336	...	...	...	...	...	4	3	1	...	...	8	...	...	...	...	...	...	...	80	104	248	728	914	1,754
	...	80	240	176	167	663	...	...	...	...	...	4	6	3	...	...	13	...	...	...	...	...	...	721	320	697	817	928	696	4,379
	...	...	...	64	40	104	...	...	...	...	...	...	1	1	...	...	2	...	...	1,600	...	...	...	160	40	...	...	...	1,800
	...	...	...	...	...	...	...	...	...	...	...	6	3	3	...	...	12	...	...	...	...	...	360	280	320	664	952	2,776
	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	3	...	...	...	...	...	...	80	80	48	120	328
160	40	40	171	372	728	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	192	104	152	114	562
	...	80	80	48	80	288	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160	104	152	114	530
	...	...	80	16	80	92	...	...	...	...	...	...	...	2	...	...	2	...	...	1,200	400	960	1,040	40	464	360	640	4,904
	...	...	...	96	160	256	...	...	...	...	...	4	6	4	...	...	14	...	...	...	1,440	2,160	960	608	2,272	1,656	2,112	10,908
160	80	80	347	636	1,560	...	...	...	...	...	...	6	15	...	...	...	29	...	...	2,800	1,840	3,920	1,600	1,248	3,172	2,805	4,009	20,954
320	160	280	692	672	2,624	...	...	80	140	80	80	12	9	2	...	...	307	2,240	1,681	5,600	3,040	4,200	3,880	2,052	1,020	820	440	23,134
	...	120	80	80	80	360	...	...	...	...	6	8	8	2	...	...	12	...	...	...	...	720	224	648	1,320	296	1,144	1,708
	...	40	80	16	96	232	...	...	...	...	4	4	1	2	...	...	7	...	...	...	...	400	720	720	320	824	1,216	4,192
	...	160	...	96	472	728	...	...	...	...	4	12	7	2	...	...	25	...	...	...	...	...	...	...	160	72	72	304
320	80	320	764	1,024	3,036	...	80	140	80	80	32	36	19	...	...	...	367	2,240	1,681	5,600	3,040	5,920	4,600	3,280	3,027	1,736	3,172	32,476
	...	80	...	40	136	256	...	...	...	...	...	10	4	4	...	...	18	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	4	3	4	...	...	11	...	...	...	...	...	...	...	...	80	160	272	672
	...	...	160	80	208	448	...	...	...	...	16	8	8	4	...	...	32	...	...	...	...	...	...	...	...	8	84	271	4,00
	...	...	80	48	80	144	...	...	...	...	16	10	5	9	...	...	40	...	...	800	1,120	1,000	680	704	536	552	1,008	6,720
	...	...	...	...	...	...	...	...	...	...	...	4	6	6	...	...	16	...	...	...	...	200	184	640	200	176	280	1,700
	...	...	...	...	...	...	...	...	...	...	...	2	6	4	...	...	12	...	...	...	...	...	...	160	...	48	16	32	256
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	640	...	40	16	80	776
	...	80	160	144	400	784	...	...	...	...	32	36	20	30	...	...	118	...	...	800	1,120	1,184	2,120	1,048	912	1,214	1,032	10,407
	2,400	2,160	3,377	6,784	16,226	...	80	140	80	108	132	128	104	...	...	...	772	5,600	1,681	9,600	11,012	13,968	16,928	13,842	10,696	18,282	27,156	1,18,467

TABLE IV.

Table IV.

Division.	Districts.	Assessments on Government Officials.			Assessments on Companies with Branches or Agencies.				Assessments on Companies' Servants.		
		Number Assessed.	Amount of Assessment.	Refunds.	Number Assessed.	Demand.	Amount realized.	Refunds.	Number.	Amount realized.	Refunds.
Assam.	Cosyah and Jynteah Hills ...	35	972	.....	.....	.....	.....	.....	.....	.....	.....
	Durrung	32	562	4	.....	.....	.....	.....	15	474	.....
	Kamroop	59	1,334	1	.....	.....	.....	.....	.....	.....	.....
	Luckimpore	34	709	5	.....	.....	.....	.....	33	1,032	.....
	Nowgong	14	361	0	.....	.....	.....	.....	.....	.....	.....
	Seebsaugor	24	551	20	3	1,020	1,020	.....	73	1,839	72
	Total ...	198	4,489	30	3	1,020	1,020	.....	121	3,345	72
Bhaugulpore.	Bhaugulpore	64	2,094	.....	.....	.....	.....	.....	.....	.....	.....
	Monghyr	27	801	.....	.....	.....	.....	.....	.....	.....	.....
	Purneah	46	1,303	19	1	6	6	.....	.....	.....	.....
	Sonthal Perguunahs.										
	Deoghur	12	178	3	.....	.....	.....	.....	.....	.....	.....
	Godda	3	41	.....	.....	.....	.....	.....	.....	.....	.....
	Nya-Doomka	1	59	.....	.....	.....	.....	.....	.....	.....	.....
	Rajmahal	6	123	.....	.....	.....	.....	.....	.....	.....	.....
	Total ...	159	4,599	22	1	6	6	.....	.....	.....	.....
Burdwan.	Bancoorah	33	1,093	5	.....	.....	.....	.....	.....	.....	.....
	Beerbhoom	28	1,015	.....	.....	.....	.....	.....	.....	.....	.....
	Burdwan	59	1,710	.....	.....	.....	.....	.....	.....	.....	.....
	Hooghly	80	2,561	.....	.....	.....	.....	.....	.....	.....	.....
	Howrah	11	445	.....	.....	.....	.....	.....	.....	.....	.....
	Midnapore	48	1,510	7	.....	.....	.....	.....	.....	.....	.....
	Total ...	259	8,334	12	.....	.....	.....	.....	.....	.....	.....
Chittagong.	Bullooah	20	514	.....	.....	.....	.....	.....	.....	.....	.....
	Chittagong	80	2,187	.....	.....	.....	.....	.....	.....	.....	.....
	Tipperah	43	1,421	22	.....	.....	.....	.....	.....	.....	.....
	Total ...	143	4,122	22	.....	.....	.....	.....	.....	.....	.....
Chota-Nagpore.	Hazareebaugh	40	1,124	5	.....	.....	.....	.....	.....	.....	.....
	Lohardugga	45	1,375	1	.....	.....	.....	.....	.....	.....	.....
	Manbhoom	22	519	.....	.....	.....	.....	.....	.....	.....	.....
	Singbhoom	5	213	.....	.....	.....	.....	.....	.....	.....	.....
	Total ...	112	3,231	6	.....	.....	.....	.....	.....	.....	.....

Cooch-Behar.	Darjeeling	..	...	35	1,114	...	...	...	...	...	1	12	.....
	Goalpara	..	..	18	466	.....	...	...	...	...	...	...	...
	Julpigoree	...	...	23	615	20	...	...	...	...	...	...	...
		Total	...	76	2,195	20	.....	...	.....	...	1	12	.....
Dacca.	Backergunge	...	...	45	1,589	365	...	...	.....	.....	...	...	...
	Cachar	...	...	27	459	.....	...	...	...	...	...	...	.....
	Dacca	...	...	73	2,542	...	.....	.....	...	...	.....	.....	...
	Furreedpore	...	..	30	609	...	1	23	23	.....	.....	.....	...
	Mymensing	...	...	41	1,302	...	...	.....	.....	...	.....	.....	.....
	Sylhet	..	..	30	895	.....	...	...	...	...	.....	...	.....
		Total	...	251	7,387	365	1	23	23	...	.....	.....	.....
Orissa.	Balasore	...	..	20	526	.....	.....	...	.....	...	...	...	.....
	Cuttack	..	...	67	2,033	10	2	1,000	1,000	500	78	1,652	.....
	Pooree	...	...	12	413	...	...	...	...	...	.....	.....	...
		Total	...	99	2,972	10	2	1,000	1,000	500	78	1,652	.....
Patna.	Chumparun	...	..	16	458	.....	.....	.....	...	.....	...	...	...
	Gya	...	...	38	1,125	43	.....	...	.....	.....	.....	...	.....
	Patna	..	..	76	2,516	13	.....	.....	...	.....	.....	.....	.....
	Sarun	..	..	29	1,029	...	...	.....	...	.....	...	.....	.....
	Shahabad	...	...	42	1,228	8	...	...	...	...	...	...	.....
	Tirhoot	..	..	58	2,814	...	...	...	...	...	.....	...	.....
		Total	...	259	9,161	69	...	...	...	...	...	...	...
Presidency.	Calcutta	..	..	1,025	25,253	..	72	46,811	46,811	..	2,152	64,688	..
	Jessore	...	..	56	1,749	...	...	...	.....	...	.....	.....	.....
	Nuddea	...	..	76	2,093	...	...	...	...	.....	.....	.....	.....
	24-Pergunnahs	...	..	77	2,289	12	1	500	500	...	55	722	...
		Total	...	1,237	31,297	12	73	47,311	47,311	...	2,207	65,410	.....
Rajshahye.	Bograh	..	..	14	357	...	..	.....	.....	.....	...	.....	...
	Dinagepore	...	..	23	1,038	9	...	...	...	...	..	...	...
	Maldah	..	...	15	342	...	...	.....	...	...	...	.....	...
	Moorshedabad	...	..	74	2,431	..	...	...	..	...	8	95	...
	Pubna	..	..	28	1,033	..	1	500	500	...	12	316	...
	Rajshahye	...	..	44	1,190	.....	...	...	...	...	.....	...	...
	Rungpore	..	..	61	1,145	...	...	...	...	...	.....	...	...
		Total	...	259	7,581	9	1	500	500	..	20	411	...
	Grand Total			3,052	82,358 A	577	81	49,560	49,860	500	2,127	70,830	72

A.—In addition to this amount, Rs 226 was realised in the Naga Hills from the salaries of Government Officials there.

Table V.

Division.	Districts.	Charges. Salary of Assessors.	Salary of Assessors' Establishments.	Travelling Allowances.	Contingencies.	Total.	Percentage on total realizations of the Tax.	Date of Completion of Assessment.	Date of Completion of Collection.
1	2	3	4	5	6	7	8	9	10
Assam.	Cossyah and Jynteah Hills ..	.....	.....	.....	.....	.....	.....	Complete.	Complete.
	Durrung	.....	173	.....	.....	173	9·1	30th November, 1868.	15th December, 1868.
	Kamroop	.....	545	.....	97	642	7·9	31st March, 1869.	30th April, 1869.
	Luckimpore	.....	400	.....	.....	400	9·6	30th January, 1869.	27th April, 1869.
	Naga Hills	.....	.....	.....	.....	.....	.....	Complete.	Complete.
	Nowgong	.....	487	.....	32	519	18·2	1st December, 1868.	16th January, 1869.
	Seebsaugor	.....	550	.....	133	683	11·6	8th August, 1868.	3rd November, 1868.
	Total ..	.....	2,155	.....	262	2,417	9·5		
Bhaugulpore.	Bhaugulpore	1,763	1,627	954	182	4,526	15·1	15th March, 1869.	30th April, 1869.
	Monghyr	1,713	1,057	710	154	3,634	7·1	30th April, 1869.	Incomplete.
	Purneah	1,794	1,266	637	373	4,070	13·0	March, 1869.	Ditto.
	Santhal Pergunnahs.								
	Deoghur	.....	250	.....	.....	250	6·9	5th March, 1869.	July, 1869.
	Godda	.....	184	19	.....	203	22·2	8th September, 1868.	12th December, 1868.
	Nya-Doomka	.....	193	16	.....	209	15·5	17th November, 1868.	June, 1869.
	Rajmehal	.....	101	.....	.....	101	2·1	12th December, 1868.	19th December, 1868.
	Total ..	5,270	4,678	2,336	709	12,993	10·6		
Burdwan.	Banceorah	1,500	536	550	42	2,628	20·1	28th February, 1869.	Incomplete.
	Beerbhoom	1,384	440	553	42	2,219	16·1	24th November, 1868.	July, 1869.
	Burdwan	.....	1,520	227	192	1,939	12·4	25th March, 1869.	Complete.
	Hooghly	.....	379	.....	32	411	1·6	31st March, 1869.	Incomplete.
	Howrah	.....	296	93	58	447	6·4	February, 1869.	31st March, 1869.
	Midnapore	200	1,126	158	62	1,546	5·3	30th March, 1869.	Incomplete.
	Total ..	3,084	4,297	1,381	428	9,190	8·8		
Chittagong.	Bullooah	1,032	485	1,103	104	2,724	33·4	31st December, 1868.	30th March, 1869.
	Chittagong	1,116	418	677	140	2,351	19·2	9th January, 1869.	31st May, 1869.
	Tipperah	942	435	491	183	2,051	16·1	3rd December, 1868.	May, 1869.
	Total ..	3,090	1,338	2,271	427	7,126	21·5		
Chota-Nagpore.	Hazareebaugh	.....	333	77	47	457	2·9	9th February, 1869.	Incomplete.
	Lohardugga	1,800	360	132	39	2,331	20·1	31st March, 1869.	Ditto.
	Maunbhoom	1,433	343	126	44	1,946	16·0	28th February, 1869.	Ditto.
	Singbhoom	446	252	.....	3	701	51·5	18th March, 1869.	May, 1869.
	Total ..	3,679	1,288	335	133	5,435	13·4		

Cooch-Behar.	Darjeeling	..	..	.....	110	.....	1	111	2·3	31st January, 1869.	31st January, 1869.
	Goalpara	..	..	419	812	328	.....	1,559	27·0	1st May, 1869.	20th May, 1869.
	Julpigoree	..	..	.....	74	.....	.....	74	1·4	4th May, 1869.	4th May, 1869.
		Total	..	419	996	328	1	1,744	11·1		
Dacca.	Backergunge	..	..	1,670	999	631	.....	3,300	9·3	July, 1869.	July, 1869.
	Cachar	..	..	.....	164	.....	.....	164	2·6	31st January, 1869.	6th February, 1869.
	Dacca	..	..	1,907	1,692	716	300	4,615	11·9	15th March, 1869.	Incomplete.
	Furreedpore	..	..	787	451	338	146	1,722	20·9	25th January, 1869.	31st May, 1869.
	Mymensing	..	..	1,137	1,009	447	.....	2,593	8·5	15th February, 1869.	Incomplete.
	Sylhet	..	..	1,789	771	57	.....	2,617	12·9	1st January, 1869.	Ditto.
		Total	..	7,290	5,086	2,189	446	15,011	10·8		
Orissa.	Balasore	..	..	.....	485	.....	.....	485	7·9	31st December, 1868.	13th March, 1869.
	Cuttack	..	..	.....	1,095	.....	265	1,360	5·4	31st March, 1869.	Incomplete.
	Pooree	..	..	.....	645	44	.....	689	6·2	10th March, 1869.	18th May, 1869.
		Total	..	.....	2,225	44	265	2,534	6·0		
Patna.	Chumparun	..	..	1,573	228	586	77	2,464	19·3	14th March, 1869.	Incomplete.
	Gya	..	..	1,520	318	28	19	1,885	7·0	31st March, 1869.	Ditto.
	Patna	..	..	1,702	376	664	27	2,769	10·9	25th February, 1869.	Ditto.
	Sarun	..	..	1,855	346	502	12	2,715	7·6	15th April, 1869.	Ditto.
	Shahabad	..	..	1,953	452	81	103	2,589	18·4	13th April, 1869.	Ditto.
	Tirhoot	..	..	1,221	778	432	42	2,473	5·0	31st March, 1869.	May, 1869.
		Total	..	9,824	2,498	2,293	280	14,895	9·1		
Presidency.	Calcutta	..	..	11,280	5,412	2,400	717	19,809	3·9*	August, 1869.	Incomplete.
	Jessore	..	..	2,815	1,438	1,828	5	6,086	18·1	21st April, 1869.	Ditto.
	Nuddea	..	..	1,600	255	1,134	54	3,043	13·6	February, 1869.	July, 1869.
	24-Pergunnahs	..	..	3,590	1,255	1,251	6	6,102	18·6	30th April, 1869.	Incomplete.
		Total	..	19,285	8,360	6,613	782	35,040	5·9		
Rajshahye.	Bograh	..	..	894	173	236	56	1,359	15·5	1st December, 1868.	May, 1869.
	Dinagepore	..	..	2,853	748	497	41	4,139	44·2	2nd February, 1869.	July, 1869.
	Maldah	..	..	965	324	352	3	1,644	14·7	1st December, 1868.	20th January, 1869.
	Moorshedabad	..	..	1,434	1,030	470	86	3,020	8·1	31st March, 1869.	August, 1869.
	Pubna	..	..	1,639	283	329	.....	2,251	10·7	15th February, 1869.	July, 1869.
	Rajshahye	..	..	1,613	422	296	12	2,343	13·5	4th January, 1869.	6th February, 1869.
	Rungpore	..	..	1,649	611	333	121	2,714	11·8	20th February, 1869.	28th February, 1869.
		Total	..	11,047	3,591	2,513	319	17,470	13·7		
		Grand Total	..	62,988	36,512	20,303	4,052	123,855	8·7		

* This percentage is on total sum realised by the Collector of Calcutta.

APPENDIX B.

Table VI.

Statement shewing the proceeds of the Income Tax of 1861-65, the License Tax of 1867, and the Certificate Tax of 1868, in each District of Bengal.

Number.	Districts.	COLLECTIONS.								REMARKS.
		Income Tax (Net.)					Total.	License Tax (Net.)	Certificate Tax (Net.)	
		1860-61.	1861-62.	1862-63.	1863-64.	1864-65.		1867-68.	1868-69.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Calcutta ...	20,60,061	17,83,500	17,09,743	12,32,533	11,47,062	79,32,949	4,66,296	5,30,513 A	A.—Districts in which the collections from the Certificate Tax were greater than under the License Tax.
2	Tirhoot ...	3,47,786	3,39,135	3,19,980	2,35,378	2,25,170	14,67,439	31,215	49,454 A	
3	Hooghly ...	2,22,268	1,97,898	1,55,182	1,07,661	90,820	7,73,825	33,688	25,293	
4	Gya ...	1,93,200	1,84,677	1,60,431	1,14,831	1,07,201	7,60,240	31,307	26,697	
5	Moorshedabad ...	2,14,726	1,79,063	1,36,123	1,04,555	78,444	7,08,910	31,431	37,405 A	
6	Mymensing ...	1,98,262	1,75,563	1,28,770	99,650	91,612	6,89,857	39,658	30,452	
7	Burdwan ...	1,77,471	1,56,072	1,28,178	90,216	82,399	6,34,336	26,930	15,663	
8	Dacca ...	1,64,647	1,64,002	1,28,333	90,295	74,935	6,22,261	46,745	39,539	
9	Midnapore ...	1,71,744	1,57,244	1,24,098	91,244	76,738	6,21,068	40,313	29,736	
10	Patna ...	1,53,579	1,39,111	1,29,014	1,00,023	86,945	6,08,674	45,352	25,794	
11	24-Pergunnahs ...	2,32,765	1,46,091	80,411	56,828	50,378	6,66,373	44,617	32,659	
12	Monghyr ...	1,35,900	1,27,632	1,01,077	73,637	66,272	5,04,568	44,007	51,001 A	
13	Nuddea ...	1,44,705	1,35,469	90,844	63,596	54,124	4,88,738	46,594	22,277	
14	Rungpore ...	1,34,360	1,25,985	94,631	65,633	60,171	4,80,800	37,712	23,881	
15	Sarun ...	1,16,402	1,11,988	97,434	67,174	63,576	4,56,604	30,307	37,172 A	
16	Purneah ...	1,27,711	1,21,829	86,674	63,780	54,850	4,54,843	19,670	31,735 A	
17	Backergunge ...	1,31,062	1,09,652	84,985	62,635	57,099	4,33,513	37,924	35,533	
18	Shahabad ...	1,12,088	1,13,821	89,324	62,261	59,946	4,26,880	27,453	17,600	
19	Dinagepore ...	1,46,980	1,01,550	76,205	55,087	49,920	4,27,742	16,904	9,360	
20	Chumparun ...	1,12,320	1,00,263	86,734	64,090	61,396	4,24,803	15,137	12,920	
21	Bhaugulpore ...	1,10,391	1,02,869	82,983	62,014	58,194	4,14,451	20,243	29,782 A	
22	Jessore ...	1,07,067	93,026	71,914	52,359	43,933	3,68,299	65,135	33,593	
23	Rajshahye ...	83,915	86,070	70,667	52,563	47,568	3,42,683	24,978	17,264	
24	Cuttack ...	92,902	82,877	58,250	44,545	43,766	3,22,040	32,960	25,039	
25	Pooree ...	1,06,804	1,00,097	44,593	25,010	20,339	2,96,833	15,998	11,251	
26	Tipperah ...	64,849	69,709	56,506	41,463	34,128	2,65,743	15,349	12,689	
27	Pubna ...	78,931	74,281	52,833	30,439	27,114	2,63,498	22,266	21,092	
28	Loharduggu ...	72,176	71,047	46,131	34,354	30,325	2,54,033	22,062	11,933	
29	Beerbhoom ...	63,685	58,291	36,644	26,407	21,322	2,06,349	28,630	14,792	
30	Bullooah ...	59,747	50,459	39,066	28,123	24,414	1,99,809	15,967	8,142	
31	Hazareebaugh ...	61,913	58,077	33,237	21,908	18,555	1,93,690	27,916	15,496	
32	Bograh ...	49,128	47,904	33,376	24,932	23,336	1,78,676	17,350	8,757	
33	Manbhoom ...	41,947	47,468	33,057	23,973	22,179	1,68,683	15,598	12,341	
34	Chittagong ...	44,564	43,766	34,124	25,873	16,343	1,64,465	27,943	12,251	
35	Malda ...	44,123	37,866	26,893	22,258	19,521	1,50,661	17,734	11,142	
36	Furreedpore ...	42,373	40,346	30,577	19,026	16,431	1,48,753	9,210	8,220	
37	Sylhet ...	44,463	38,640	27,927	20,224	16,341	1,47,595	20,626	20,381	
38	Bancoorah ...	32,657	35,669	25,074	17,193	13,484	1,24,076	16,454	13,330	
39	Balasore ...	35,689	29,476	21,493	13,147	12,713	1,12,426	6,980	6,102	
40	Kamroop ...	32,903	31,333	16,432	14,955	11,214	1,05,906	13,081	8,090	
41	Gowalpara ...	32,856	22,350	18,303	12,908	11,309	97,726	12,203	5,910	
42	Cachar ...	12,992	13,734	12,054	11,921	13,989	64,570	6,737	6,151	
43	Deoghur ...	12,199	11,399	9,353	7,465	7,019	47,435	5,316	5,698	
44	Luckimpore ...	9,514	13,230	9,144	8,018	5,869	45,774	6,678	4,133	
45	Cossyah and Jynteah Hills ...	10,378	9,305	9,127	7,238	5,600	41,648	1,694	2,572 A	
46	Singhboom ...	10,357	10,064	6,110	6,000	4,903	37,334	3,034	1,369	
47	Seebsaugor ...	7,425	10,767	8,574	6,861	3,174	37,101	8,694	5,842	
48	Nya-Doomka ...	9,151	6,440	5,546	4,014	3,775	30,925	1,617	1,435	
49	Nowgong ...	6,894	6,023	5,917	4,302	2,419	27,555	3,822	2,845	
50	Godda ...	9,028	7,643	4,532	3,192	2,977	27,459	2,138	913	
51	Darjeeling ...	6,626	6,545	5,378	4,539	2,525	25,903	2,960	4,670 A	
52	Rajmehal ...	6,877	6,865	3,945	2,115	1,914	21,116	4,084	4,651	
53	Pakour ...	5,248	5,109	3,373	2,573	2,360	18,693	1,574		
54	Durrung ...	2,683	3,557	4,112	3,882	2,693	16,927	4,231	1,900	
55	Howrah ...	.....	Not shewn	separately.	.....	.....	.....	9,385	6,957	
56	Julpigoree ...	.....	.....	.....	.....	.....	.....	.....	5,143	
57	Naga Hills ...	.....	.....	.....	.....	.....	.....	.....	225	
	Grand Total ...	66,99,597	60,03,402	49,51,063	35,92,710	33,19,954	2,44,56,726	16,23,307	14,43,682	

(RESOLUTION.)

REVENUE DEPARTMENT.

Assessed Taxes.

Fort William, the 10th January 1870.

Read a report on the administration of the Certificate tax in the Lower Provinces, under Act IX. of 1868, for the year 1868-69, submitted with the letter from the Board of Revenue, No. 7418B., dated 19th November 1869.

1. The Lieutenant-Governor observes that the total amount of gross collections was Rupees 15,69,210, out of which Rupees 1,46,956 was refunded, leaving the net collections at Rupees 14,22,254 as the result of operations up to the end of the official year. The amount of refunds, though less than under the license tax of the previous year, seems very considerable, and presents the least favorable feature of the report, as exhibiting general inattention on the part of collectors and assessing officers to the rules strictly enjoined on the subject of inter-district communications. This neglect on the part of local officers has been more prominently brought to notice in the special report of the working of the Act in Calcutta, submitted with the Board's letter No. 7088B., dated 6th November, where the fact is admitted that large refunds had to be made from the Treasury in consequence of the issue of certificates without reference to other districts to ascertain profits of parties who had firms in the mofussil. The same irregular procedure has obtained in district collectorates; the result being the acceptance of most inadequate returns and in many cases double assessments, entailing the necessity of investigations *de novo*, and refunds from those places where improper assessments had been made. The Lieutenant-Governor trusts that in all future similar operations stricter attention will be paid to rules which are necessary for the efficient working of the law. The exact observance of such rules is desirable, not only in the public interest for the realization of what is properly due, but also to avoid the trouble to assessees of frequent scrutiny and examination of their accounts.

2. The total number of assessments under the certificate tax was 72,951, of which 67,391 were assessments under schedule A. of the Act. The number of assessments under schedule A. of the License Tax Act was 1,94,051. The collections under the latter Act amounted, on the other hand, only to Rupees 17,69,735, including Rupees 5,85,099 realized on account of class VI., or on incomes of Rupees 200 to Rupees 500 a year. Under the certificate tax this class of incomes was exempted from assessment, so that there was an actual increase of Rupees 2,37,618 under the latter tax, excluding the classes which were untaxed. This result is satisfactory.

3. The total demand under schedule A. of the certificate tax was Rupees 12,60,606, of which Rupees 12,16,196 was realized within the year, leaving a balance of Rupees 44,410 under process of recovery.

4. A review of the general operations under the law may seem to point to the unsuitability of the form of taxation embodied in the certificate tax to this country, as indicated by the remarkable inequality of its incidence. It is observed that under the three highest classes of schedule A., out of forty-four persons assessed, no less than thirty-five were Europeans and only nine natives. Even admitting the exemption of landholders and fundholders, who were not liable under the Act, it is impossible to accept this result as representing an effective working of the tax among those who were in the best position to pay; and the Lieutenant-Governor must concur in the opinion which the Board express, that no sufficient assessment of the trading and mercantile classes has been made anywhere in the Lower Provinces.

From the 5th to the 10th class the assessees gradually increase in number; and, as might be expected, the number of natives is larger in proportion as the scale of assessment becomes less. In all these lower classes the tax appears to have been adequately enforced in all districts with a few exceptions; but the conclusion is unavoidable that, while against the poorer classes there is a strict enforcement of the law, facilities exist for the escape of the wealthy from its operation. The Lieutenant-Governor is glad that this point has received the attention of the Board with a view to its remedy. It is not quite certain, however, that the plan to which the Board refers, of entrusting only the assessment of incomes under Rupees 10,000 to assessors, and of directing all assessments on higher incomes to be made by the collectors themselves, will of itself meet the requirements of the case. It must often in practice occur that the subordinate officer enjoys greater opportunities of judging correctly than those possessed by the collector, at a distance. In Calcutta, at least, where the disparity between European and native assessees of the higher classes is most apparent, greater vigilance on the part of the assessing officers is especially required.

5. The account of the varying proportions in which the tax has reached the respective populations of the several districts referred to in paragraphs 22-25, has been read with interest; and the results of the operations under the Act, as compared with the assessment under the license tax, in the Bhaugulpore district particularly, have been noticed with satisfaction.

6. The total number of prosecutions under the Act was 835; the number of convictions being 391, while the number of cases withdrawn on payment of the tax, or struck off, was 230, leaving 214 cases pending at the close of the year. It is satisfactory to observe that there has been no resistance to the working of the Act.

7. The charges incurred for collecting the tax amounted to Rupees 1,24,232 against Rupees 1,95,068 incurred for the collection of the license tax, which shows a decrease of Rupees 70,836, the percentage of charges on net collections being Rupees 8-7. It is to be noted, however, that in addition to the special agency employed for the purposes of assessment and collection, no calculation is made in this return of the portion of salaries of excise and sub-divisional officers who assisted in carrying out the provisions of the law.

It is noticed that a very insignificant amount has been allowed as discount for the payment in advance of the second instalment, and, in the absence of explanation, it is difficult to understand how so few persons availed themselves of the privilege under section 25 of the Act for the immediate payment of the assessment of the whole year.

8. It is observed in the otherwise careful statement of refunds under the Act, that no mention is made of the proportions in which these refunds are attributable to excess assessments and to double payments.

9. The comparative statement in Appendix B., Table VI., which shows the entire net proceeds of the old income tax, the license tax, and the certificate tax, respectively, has been submitted in accordance with the orders of the Government of India in the Financial department, No. 207 of 30th April last, and will be forwarded to that Government for consideration.

10. The Lieutenant-Governor has observed with satisfaction the notice taken by the Board of the officers named in paragraphs 65 and 66 in connection with the working of the Certificate Tax Act; His Honor's acknowledgments are also due to the Board for their efficient supervision.

Ordered, that a copy of this resolution be communicated to the Board of Revenue, for information; also that a copy of the report, and of the resolution, with special reference to paragraph 6 of the latter, be submitted for the information of the Government of India in the Financial department.

By Order of the Lieutenant-Governor of Bengal,

RIVERS THOMPSON,

Offg. Secretary to the Govt. of Bengal.

No. 88.

COPY of this Resolution forwarded to the Board of Revenue, for information.

No. 89.

COPY of this resolution, and of the Certificate tax report for 1868-69, forwarded to the Government of India, Financial department, for information.

By Order of the Lieutenant-Governor of Bengal,

FORT WILLIAM,
The 10th January 1870.

H. S. BEADON,

Offg. Under-Secy. to the Govt. of Bengal.

REPORT ON THE ADMINISTRATION



OF THE

REGISTRATION DEPARTMENT IN BENGAL

FOR

1876-77.

J. A. BOURDILLON, Esq.,

Officiating Inspector-General of Registration.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS

1877.

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APPENDIX.

No. 3826.

FROM J. A. BOURDILLON, ESQ.,

Officiating Inspector-General of Registration,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL

IN THE JUDICIAL DEPARTMENT.

Calcutta, the 19th July 1877.

SIR,

I HAVE the honor to submit my report on the administration of the Registration Department in these provinces during the year 1876-77. The usual statements accompany the report in the form of an appendix.

2. In accordance with tradition, I would first invite the attention of Government to the statement given below, which presents at a glance the principal figures of the working of this department during each of the twelve years which have elapsed since the beginning of 1865-66 :—

YEARS.	NUMBER OF REGISTRATIONS.				Total receipts.	Total expenditure.	Surplus.	Number of registration offices.
	Affecting immovable property.		Other Registrations.	Total.				
	Compulsory.	Optional.						
					Rs.	Rs.	Rs.	
1865-66	49,010	20,590	27,683	98,183	3,25,089	2,25,966	99,123	178
1866-67	101,422	49,346	31,391	182,159	3,19,754	2,25,051	93,803	182
1867-68	119,700	41,335	26,815	187,850	3,34,956	2,50,181	84,775	187
1868-69	125,138	42,794	45,739	213,968	3,67,271	2,99,099	68,172	172
1869-70	160,920	52,034	39,239	252,193	4,13,707	3,14,834	98,873	173
1870-71	159,963	49,862	31,888	241,713	3,88,688	3,11,825	76,863	180
1871-72	158,077	55,431	31,762	245,270	3,73,136	2,80,961	92,175	158
1872-73	174,788	67,130	37,162	279,080	4,35,319	3,04,782	1,30,537	168
1873-74	203,519	79,409	45,441	328,369	4,82,509	3,29,431	1,53,078	221
1874-75	250,340	98,970	74,563	423,873	5,52,325	3,86,953	1,65,372	246
1875-76	305,265	106,629	85,757	497,651	5,56,505	4,17,402	1,39,103	290
1876-77	288,125	104,436	93,013	485,574	5,66,982	4,30,108	1,36,714	310
Increase over previous year	2,860	.....	7,256	7,923	10,377	12,706	...	20
Decrease ditto ..	.....	2,193	.....	.....	.....	.....	3,389	.....

3. It will be noticed that the year under report has not been a year of such rapid increase and expansion as some of those which preceded it. Registration has made no such stride as that of 50,000 documents in 1873-74, or of nearly twice as many in the following year. The new registration offices established in 1876-77 cannot be counted by scores, as in 1873-74 and in 1875-76, but the advance has been gradual and general. This is the more satisfactory because three districts which usually contribute largely to the operations and receipts of the Registration Department suffered so terribly from the cyclone and storm-wave of the 31st October that in parts of them registration was for months at a stand-still, and will not recover its position for years. Had it not been for this calamity the increase for the year would probably have been considerable. As it is, ground has not been lost: the general result shows a gratifying improvement on the operations of previous years, and every falling off is capable of satisfactory explanation. The small decrease in optional registrations as compared with 1875-76 will be dealt with below: the lessened surplus is again due not to decreased receipts, for these have been higher than in any previous year, but to increased expenditure, which will be fully explained in a subsequent paragraph.

4. These features, however, of the year's administration will come into clearer view if you will examine the statement given in this paragraph, which compares the year's results under each class of registered documents with the results of the year before. The classification adopted is that of documents, according as they refer to movable or immovable property, and the latter class is again subdivided into documents the registration of which is or is not compulsory.

		1875-76.	1876-77.
Registrations affecting immovable property	*Compulsory.*		
	Instruments of sale, &c., of immovable property of value Rs. 100 and upwards	31,290	31,330
	Instruments of mortgage of immovable property of value Rs. 100 and upwards	34,545	34,647
	Perpetual leases	109,399	102,747
	Other leases under section 17, clause 4... ...	87,096	95,616
	Other compulsory registrations	2,935	3,785
	Total compulsory registrations affecting immovable property	265,265	268,125
	Optional.		
	Instruments of sale, &c., of immovable property of value less than Rs. 100	71,400	67,765
	Instruments of mortgage of immovable property of value less than Rs. 100	28,684	29,604
	Leases for one year and less	2,649	2,140
	Miscellaneous documents	3,896	4,927
	Total optional registrations affecting immovable property	106,629	104,436
	Total registrations affecting immovable property	371,894	372,561
Registrations other than those affecting immovable property ..	Obligations for payment of money ...	65,610	69,047
	All other registrations	18,544	22,234
	Total of above	84,154	91,281
	Number of wills registered	1,556	1,681
	Number of written authorities ...	47	51
	Total registrations ...	457,651	465,574

5. Taking first, by reason of its importance, the class of documents referring to immovable property of which the registration is compulsory, it will be seen that, on the whole, there has been a small increase of 2,860, or 1·07 per cent. on the figures for last year. Under the first two heads of this class, viz. instruments of sale of immovable property of value Rs. 100 and upwards, and instruments of mortgage of immovable property of value of Rs. 100 and upwards, the increase has been little more than nominal, and in the small class of "other compulsory registrations" the increase, though relatively large, has been absolutely small. These augmentations therefore would not have sufficed to counteract the considerable falling off of 6,652, or 6 per cent., in perpetual leases, but for the advance of 8,520 under the heading of "other leases under section 17, clause 4," *i.e.* leases of less than Rs. 100 yearly value, but for a period of one year or more. Both these points will be more fully explained in a succeeding part of this report.

In optional registrations relating to immovable property there has been a decrease of 2,193, or 2 per cent., on the figures of 1875-76. This result is attributable to a falling off of nearly 4,000 registrations in the class of instruments of sale, &c., of immovable property of less value than Rs. 100, and to a decrease of 509 in the short leases. On the other hand, there is an increase to a small amount in small mortgages and in miscellaneous documents.

Turning next to the registrations affecting movable property, wills, written authorities, &c., all of which are optional, it is satisfactory to see that there has again been a considerable advance of 3,437 in the number of bonds registered, and that every head of this class shows an increase.

In fact, to summarise the foregoing remarks the net result is that in all registrations affecting immovable property there has been a small advance of ·17 per cent., while in registrations other than those affecting immovable property there has been an increase of 8·4 per cent. Adopting another classification, it appears that in compulsory registration there has been an increase of 2,860, or 1·07 per cent., and in optional registration an increase of 5,063, which gives a percentage of increase of 2·6. The increase of registrations of all kinds this year, as compared with 1875-76, has been 7,923, or 1·7 per cent.

6. The registration of perpetual leases as evidencing subinfeudation, or the gradual passing away of the lands of the peasant proprietor or the old zemindar, has long attracted the attention of Government. The system has always been noticed as strongly implanted in Eastern Bengal, and in 1871-72 six districts of the Bengal littoral were found to have produced four-fifths of all the registrations of this character. Since that year, when 47,181 perpetual leases were registered, the practice spread widely, as the figures in the margin will show, till in 1874-75 one-fourth of all the deeds registered during the year were perpetual leases. In 1875-76 again there was an increase, and it was not till the year now under report that this expansion received a check. As already remarked, the districts in which perpetual leases were chiefly registered were those of metropolitan and littoral Bengal; Chittagong, Jessore, and Backergunge standing as the first three in point of numbers, but varying in their relative position. This year Jessore again heads the list with 28,012, or an increase of 3,277 on its total of last year, and Backergunge and Chittagong are again second and third, but with much smaller figures, viz. 17,808 and 13,031, against the 21,060 and 19,567 of last year. Indeed, the falling off in these two districts and in the neighbouring district of Noakholly fully accounts for the decrease of 6,652 in perpetual leases noticed in paragraph 5 above. If the figures for Backergunge, Chittagong, and Noakholly are deducted from the totals of both 1875-76 and 1876-77, it will be seen that the results would be 58,837 for 1875-76 and 65,429 for 1876-77—that is to say the falling off under this head is entirely due to the defection of these three districts. What the cause of this sudden fall is, is not far to seek. Writing last year the Registrars of Chittagong (Mr. Kirkwood) and Noakholly (Mr. Porch) expressed their opinion that the day of perpetual leases was over, and that the system had reached its fullest limit, unless some new conditions were imported into the relation of landlord and tenant, which would stimulate the practice once more. Possibly these predictions might have been fulfilled during the past year had not all observations been stopped and all calculations disconcerted by the storm-wave of the 31st October and the sickness and distress which followed it. Falling as it did on three very productive districts, it is to this great calamity that we must ascribe the severe check registration has received in Eastern Bengal, particularly in respect to the registration of perpetual leases. Government must be content therefore to wait another year before it can come to any conclusion upon the progress of these leases, which were alternately hailed with satisfaction by Sir George Campbell as showing that the pugnacious ryot of Eastern Bengal was gradually acquiring a title to, and a secure possession of, his land, and lamented by Sir Richard Temple as proof that the practical ownership of the land was passing from hand to hand, and at every exchange slipping further from the grasp of its original owners, the old county families of Eastern Bengal. On this subject Mr. Smith (Jessore) writes:—

1870-71	47,360
1871-72	47,181
1872-73	54,926
1873-74	66,386
1874-75	100,316
1875-76	109,399
1876-77	102,747

"Perpetual leases are increasing from year to year. The cause of them is the ryot's unwillingness to take a lease for a short time, especially in respect of such lands as require much labour and outlay to reclaim, such as the large *beels* in the centre, and the Soonderbun jungles in the south, of the district. In most of the leases of this class it is found that the landlord reserves his power to measure and to enhance the rent; the ryots prefer such a stipulation to a lease for a short term. Where a premium is given it is a sufficient inducement to a needy landlord to give a perpetual lease. The system of subinfeudation is

also increasing, and it is found in many cases that the actual cultivators of the soil stand sixth or seventh in order of transfer from the zemindar."

Mr. Alexander, Registrar of Tipperah, says:—

"Perpetual leases are observed to be granted chiefly in those tracts in which the betelnut is grown; the reason for this is that the betelnut gives no return to the grower for some 15 or 20 years, and few persons will invest their money in such a speculation without getting a permanent lease of the land on which they plant."

7. But, as pointed out in paragraph 5 above, the falling off in perpetual leases has been more than made up by the unusually large number (95,616) of leases of small value registered during the current year. Unlike the system of perpetual leases, which seems to find favour in one corner alone of these provinces, petty leases for more than one year seem to be tolerably common throughout Bengal, and the variation between district and district is as much ascribable to the appreciation of registration in each as to any local tendency to execute this particular class of lease. Sudden oscillations in the annual returns of the same district can generally be traced to some particular internal movement, the settlement of some large estate, the composition of some old quarrel between landlord and tenants, or the arming of two enemies for a fresh struggle. This year the advance of 8,520 is due to a general increase of registrations of this class of lease throughout Bengal, but especially in Mymensingh (3,211), Chumparun (2,873), Bhagulpore (1,634), and 24-Pergunnahs (1,071), although there has been a small decrease in a few districts, notably Tipperah (2,880), Sarun (1,548), and Midnapore (635). In Mymensingh, where the percentage of increase is 56, it is attributed by the Registrar to the growth of a practice of executing and registering leases and counterparts, the place of which was formerly taken by informal agreements. In the 24-Pergunnahs, where the increase was 17 per cent., the Registrar has not noticed the subject. In Bhagulpore the Registrar thinks that the increase evidences the amelioration of the ryot's position and a freer interchange of written obligations between him and his landlord; while from Chumparun it is reported that the great advance of small leases (51 per cent.) is due to two causes—the revolt of the indigo ryots of one factory followed by the formal renewal of their engagements on better terms, and the expiry and peaceful renewal of the indigo leases of two other large factories in the district. In Tipperah the decrease of 2,880 (or 31·5 per cent.) is explained by a reference to the customs of the district, in which it is usual for the landlord to grant leases for long periods of time—a practice which is of course productive of much variation each year in the figures under this heading; for when leases expire and re-settlements are made, the figures of the year are abnormally swelled to sink again in the following twelve months. In Sarun the decrease is not particularly explained; and it is stated that changes in jurisdiction have rendered the returns of the various offices so difficult of comparison with the returns of the previous year, that no reliable conclusions can be arrived at. In Midnapore deeds of this class have shared the general decrease of registration which has overtaken that district—a decrease which is attributed by the Registrar to the abnormally high registrations of the previous year, and to the prosperity of the people during that under report. In no other district, except Rajshahye, does the oscillation require notice. There the increase of 507, though absolutely small, is relatively large, being nearly 81 per cent., and it is ascribed to the "fresh settlements made by several zemindars, and to the greater facilities for registration afforded by the opening of the two new rural offices at Putiya and Chaugaon."

8. As already remarked in paragraph 5 above, the fall of optional registrations relating to immovable property, which has resulted in the total being less by 2,193 than that of 1875-76, is due to the decrease in small sales of immovable property. A glance at the returns will show that this falling away has been general and evenly distributed, and I was at first somewhat at a loss to account for it; indeed, I am not sure that it might not be ascribed to what is generally resorted to as the standard explanation of all fluctuations, viz. the prosperous harvests of 1876-77 following on such years as 1874-75 and 1875-76, when the

consequences of the scarcity of 1873-74 were still felt. But the Registrar of Mymensingh has, I think, suggested the real explanation in the following passage which I extract from his report :—

"Prior to the reduction of the stamp duty on deeds of gift, it was a common practice to describe the transaction as a sale for a nominal consideration for the purpose of evading the higher stamp duty ; and this reduction has produced an increase in the number of deeds of gift and miscellaneous documents.

* * * * * *

A corresponding decrease is simultaneously visible in the registration of sales of which registration is compulsory, and it is readily attributable to the same cause."

This theory explains at once the general and the petty character of the decrease, and is supported by the fact that this falling off is chiefly observable in the districts of the Presidency and Burdwan divisions, the people of which are always quicker to learn, and more ready to utilise, a new enactment than the inhabitants of more distant and less advanced places.

9. The increase of optional registrations, particularly of bonds, is a matter of special gratulation. I need not repeat what was said in paragraph 8 of my report for 1875-76 on Sir George Campbell's forecast of registration in Bengal, or of the steady advance in popularity of the system of registering bonds and small transactions, but will only point out that the number of bonds registered in the year under report (69,047) shows a considerable advance on the figures for 1875-76 (65,610), which were the highest then recorded in any year. A system of registration which can attract to its offices the bonds which evidence the petty transactions of every-day life among the people must be doing an useful work among them by encouraging written contracts, by providing satisfactory evidence, and by introducing in a thousand ways a knowledge of the law and a sense of security into homes which have never yet experienced these sensations. It was remarked in my last year's report that the presentation of bonds for registration was an extremely local practice. Jessore, the statements showed, stood first with 31,452, and was followed *longo intervallo* by the 24-Pergunnahs with 5,805, Nuddea with 5,432, Backergunge with 3,158; only three other districts, moreover, showing more than 1,000 registrations. This year the same phenomenon re-appears : Jessore again heads the list with 35,694 bonds (outstripping its previous extraordinary outturn by 4,242), and is followed by Nuddea with 5,469, the 24-Pergunnahs with 5,125, and Backergunge with 3,284 ; while only four other districts, viz. Burdwan (1,411), Midnapore (1,811), Furreedpore (1,372), and Bhagulpore (1,039), show more than 1,000 bonds. It is extraordinary that while Jessore alone contributed more than half the bonds registered during the year, the returns for the neighbouring districts of Nuddea and Furreedpore, which apparently enjoy very similar conditions, should be only 5,469 and 1,372 respectively. No explanation except that of usage can satisfactorily account for it, and I am of opinion that the Registrar's explanation given below only goes part of the way. Mr. Smith writes :—"The facility with which the courts, particularly the Small Cause Courts, grant decrees on registered bonds, is the principal cause of the increase of bonds. The mahajun appreciates the increased security, and, being master of the situation, will not lend without it." On the other hand, the registration of bonds is virtually unknown throughout the greater part of Bengal. In 30 districts out of 44 the total number of bonds registered during the year does not reach 600, and the whole number registered in the Patna, Bhagulpore, Chota Nagpore, and Orissa divisions is not much more than one-fifth of the registrations in Jessore alone. While this state of things remains, it is vain to say that the registration of obligations for the payment of money is anything but a local fashion.

10. In short leases also for one year or less there is a falling off of 509 or 19 per cent., and it is clear that the option of *not* registering these instruments which the law allows is taken full advantage of.

11. There is a relatively large increase in the registration of documents returned as miscellaneous, but the class is a very small one, and its variations have no importance.

12. A few more wills have been registered this year than last, and altogether there has been a steady advance since the enactment of a law permitting their registration, as the figures in the margin will show; but it is clear that as yet the testamentary disposition of property is hardly ever resorted to. One Registrar suggests that this is due to the heavy registration fee of Rs. 4 for the registration of a will; but I prefer to think that it is more properly attributable to the unavoidable publicity which really attends the registration, and which is feared to attend the deposit of a will, and to the fact that testamentary disposition is foreign to the spirit of Hindoo law.

1870-71	646
1871-72	934
1872-73	1,209
1873-74	1,317
1874-75	1,372
1875-76	1,556
1876-77	1,681

13. The other miscellaneous operations of the Registration Department, particulars of which are entered in the last few columns of the general statement appended to this report, may be noticed briefly here. The number of extraordinary registrations under sections 24 and 34 is slightly in excess of those of last year, but only represents a percentage of ·16 on the whole. Delay in the presentation of a document and in the admission of execution is often absolutely unavoidable, and therefore there must necessarily be some entries under this heading every year; but I anticipate that the gradually diffused knowledge of the law, and the enactment of Act III of 1877, which allows a fine to be levied on the same document under both sections, must in time reduce operations of this character to a minimum.

14. Under section 30 of the Registration Act any document which might be registered by a Sub-Registrar subordinate to him may be presented to, and registered by, the Registrar of a district. In consideration of this privilege an extra fee, equal to the original fee up to a maximum of Rs. 5, is levied on every document so registered. The extent to which advantage is taken of this provision in different districts and in different years is a curious fact, and is not always satisfactorily explained. The usual cause assigned is that the presentants take the opportunity of a visit to the head-quarters of the district to execute and register their deeds with the best legal advice obtainable; but it may also, and frequently does, mean that the outlying offices are unpopular, and that the presentants find it cheaper and more expeditious to register their deeds at the sudder station even with a double fee, than to be exposed to the irregular benevolences, or the studied delays, of the rural Sub-Registrar and his clerks. The figures are given in column 12 of statement V. Putting aside the Calcutta office, where, as might be expected, the number is very large, and for which a special rule has been made, it will be seen that very large fees are levied on this account in many of the districts of Behar. In Patna no less than Rs. 2,116 were realized in this way in 1876-77, and in Gya the receipts rose from Rs. 145 in 1875-76 to Rs. 1,290 in 1876-77. In Shahabad, Mozufferpore, Sarun, and Monghyr the fees were very large; while in Chumparun, on the other hand, not a rupee was realized from this source. Possibly the cause may have been the same as that which in 1874-75 kept the fees in the Gya district down to Rs. 3-8, viz. the refusal of the Registrar to receive deeds so presented. In Backergunge the number is very high, and it is explained by the Registrar as due to the reduction of the fee for this class of registration. This reduction, however, was ordered so long ago as 1874. In districts which are divided into many small jurisdictions, the number of documents coming under this category will of course be larger than in a district which, like Chumparun, is divided into two sub-districts only, and in which therefore about one-half of the documents registered could not be charged with these fees. Many theories indeed can be advanced to meet the facts, but it is perhaps safest to adopt none, and to believe that the matter is entirely one of convenience and of local custom.

15. Registration was refused in 2,452 cases during the past year, as against 2,351 in that which preceded it; but this is not a large number compared with the presentations, and it would be still further reduced were it possible to eliminate therefrom the refusals on wrong grounds which not unfrequently occur. Many Sub-Registrars, especially in rural offices, find it difficult to separate their administration of the Registration Law from their ideas of justice and equity, so

that in not a few cases, even although execution is admitted, registration is refused on some wholly irrelevant or sentimental ground.

16. Applications for copies and searches numbered during the year under report 13,362, as against 12,899 in 1875-76. This appears to be a normal advance, as the yearly increase of records must naturally lead to an increased number of applications for inspecting and taking extracts from them. From inquiries instituted by me, I gather that searches are usually made by intending purchasers, mortgagees, or lenders with the object of ascertaining what the encumbrances on a property may be, and not so much in order to procure evidence in a suit. The number of visits made and commissions issued has been 6,403. In 1875-76 the number was 6,521. The point is unimportant, and the increase or decrease of the custom of applying for commission is an isolated fact, having no sort of bearing on the administration of the department.

17. Among the many thousand deeds registered every year there must inevitably be some of a curious character, and it has long been usual for the Registrar to notice any such in his annual report. In my last report I quoted the remarks of Mr. Blyth on the subject of bonds for personal service in Maldah, and instances of this kind of bond are again reported from Maldah as well as from Rungpore and from Chittagong. In Nuddea a deed of gift of a female infant was executed by its mother in favour of a prostitute. In Jessore and in Mymensingh the Registrars notice the fact that in defiance of law many leases and *kabuliyats* contain clauses binding the tenant to pay *puja* expenses and such like illegal cesses; and one case is mentioned where a husband covenanted to live in the house of his bride's brother, and to labour for him gratuitously, or in default to pay Rs. 21. In Rajshahye a deed was registered which shows to what a vicious extent it is possible to push the Mussulman liberty of divorce; for a Mahomedan of Nattore was married on one day and executed a deed of divorce on the next. The Registrar of Rungpore reports, on the authority of the Sub-Registrar of Bagdogra, that "though the ryots have not, strictly speaking, any transferable interests in their *jote* holdings, they execute conveyances of such holdings, and get them registered, whether the consideration be above Rs. 100 or not." In Pooree leases of cooking-places in the temple for cooking food for Juggernath have again been executed, and the value of the offerings and the number of pilgrims may be gathered from the fact that the right to receive the sweetmeats offered to the idol was more than once hypothecated and sold. It has often been observed that in Eastern Bengal, especially among the lower classes, the distinctions between Hinduism and Mahomedanism, once sharply defined, are beginning to crumble away, and that laxities are allowed on both sides which would not formerly have been tolerated. As an instance of this I noticed last year the execution of a formal deed of separation between a Hindu husband and wife; and the Registrar of Chittagong reports "that certain classes of Hindus are taking to the Mussulman custom of executing deeds of dower and settlements, sometimes under the name of *Pritigna Patra*." Mr. Nowbery also notices an agreement not to abuse or assault each other executed by two men and registered in the Putiya sub-registry office. In the office of the Registrar of Calcutta three curious deeds were registered—one a deed of divorce by an Eurasian of his wife, another a horoscopic paper which the presentant produced to prove his age and then registered for the purpose of securing a copy thereof, and the third a Sanskrit *Vyavastha* given by seven learned pundits of this part of Bengal declaring the right of the presentants, who were low caste natives of Backergunge, to act as the spiritual guides of their own caste. In the 24-Pergunnahs in three cases the sanction of registration was sought for agreements of concubinage; in one case a woman bound herself to remain with another as her daughter for ten years, and in another case an objection was registered against a deed already registered.

18. In paragraph 15 of my report for 1875-76 I mentioned that only seven registered documents were said to have been discredited during the year by the civil courts, and I ventured to point out that unless prompt and regular intimation were given to the registering officers concerned, it was impossible for any penal action in these cases to be taken, and the credit of the Registration

Department might thus be seriously damaged. The matter was noticed by the Lieutenant-Governor in paragraph 15 of the Government resolution on my report, and a correspondence took place with the Hon'ble Judges of the High Court ending in the issue of a circular by them requesting that the registration authorities should be informed whenever there was a strong *primâ facie* case for a successful prosecution in order that criminal proceedings might be instituted. During the year under report 13 such cases have been reported. The number is small, and cannot, I think, represent all the documents on which, though *primâ facie* correct, the civil courts have refused to act. Four of these cases occurred in the Nuddea district. In two, plaintiffs sued on registered bonds for payment of money secured thereby, in a third the registered document was presented in evidence in a claim to attached property under section 246 of Act VIII of 1859 (the Code of Civil Procedure). In each of these three cases the suits were dismissed and the registered documents discredited because they were unsupported by further evidence. In the fourth case the Judge on appeal pronounced that a registered deed of sale and other deeds upon which a suit was brought were forgeries, and gave permission to prosecute for forgery, but apparently no further steps were taken in the matter. I trust that the issue of the High Court's circular will in future cause judicial officers to bring such cases to the notice of the Registrar and so lead to a public prosecution. In Furreedpore two *kabuliyats* and a bond are said to have been discredited, but no particulars are given. In the Backergunge district two cases of a serious nature occurred in the court of the Additional Munsif of Barisal. It appears that one Dino Nath Mozumdar sued two separate persons for rent due on two *kabuliyats* purporting to have been executed and registered by them in his favour. The defendants denied execution, denied that they had ever paid any rent to plaintiff, and alleged that they were the tenants of a third party. After a careful investigation the Munsif found that the *kabuliyats* were forged, that the transactions which they purported to prove had never taken place, and that plaintiff had abetted the offences of false personation and of fabrication of false evidence. I have asked whether any steps were taken to prosecute the perpetrators of this gross attempt at fraud, but have as yet received no answer. From Dacca a somewhat curious case is reported. An *istifanama* was presented for registration before the Sub-Registrar of Munshigunge, but refused on the alleged executant denying execution. On appeal the Judge ordered the deed to be registered, and this was done accordingly. But when the instrument was tendered in evidence before the Small Cause Court Judge at Munshigunge, it was rejected as unworthy of credit. In Moorshedabad the Judge rejected a mortgage deed executed jointly by a husband and wife on the ground that the wife's admission of execution, which was taken by commission, was not proved to have been given voluntarily and intelligently. I am not in a position to offer any opinion on the case, but it has led me to recommend in the new registration rules lately submitted to Government an alteration in the wording of the present rule 22. The Registrar of Burdwan states that one document registered by the Sub-Registrar of Munglekote was discredited by the Second Munsif of Burdwan, but gives no further information concerning it.

19. The number of prosecutions for offences under the Registration Act instituted during the year is slightly less than that for 1875-76: altogether 24 cases, involving 67 persons, have been carried to a conclusion. Of these 47 persons were convicted and punished and 16 acquitted. Further details are given in the following statement:—.

Statement showing results of Prosecutions instituted during 1876-77 *under part XIV of the Act.*

Prosecutions instituted during 1876-77	38
Struck off	8
Pending	6
Total ...	14
Number of cases tried	24
Number of persons tried	67

Results.

Acquitted	16
Made Queen's evidence	1
Died before summons was issued	1
Convicted	47
Absconded	2
Total ...	67

Nature of charge established.

	Persons convicted.
Forgery	2
False statement	12
Do. personation	15
Do. identification	4
Abetment	14
Total ...	47

Nature of punishment inflicted on the persons convicted.

	Persons.
Rigorous imprisonment	23
Ditto ditto with fine	2
Simple ditto only	9
Ditto ditto with fine	1
Fine only	12
Total ...	47

Few of these prosecutions, which refer chiefly to cases of false personation or false identification, deserve detailed notice. One man in Backergunge was sentenced to one year's rigorous imprisonment for false personation, a sentence which was enhanced to two years on appeal. In Patna advantage was taken of the provisions of the Act relating to the issue of commissions, and the execution of a deed was fraudulently admitted by a woman personating another long since dead. The guilty parties were punished. One case in Sarun is fully reported by the Registrar, and an extract from his report will be found in the appendix. It discloses an extraordinary daring and pertinacity on the part of the presentant. A conviction in an important prosecution for forgery in Midnapore was set aside on appeal by the Judges of the High Court in the belief that the whole case was false and trumped up. In the Resolution of the Lieutenant-Governor on my report of last year it was observed (paragraph 15) that the sentences imposed appear to have been very light. The same can hardly be said this year of sentences which have extended to ten years, four years, three years with fine of Rs. 100, fifteen months, &c.

20. In the fifth and subsequent paragraphs above I have analysed the figures for the year according to their class and character. Turning, however, to district details, it will be seen from the statement given below that the net general increase of 7,923 registrations, or 1·7 per cent. over the figures of the previous year, has been attained by increased registrations in 26 modified by a falling off in 18 districts; and whereas the increase has in most cases been small, the decrease in at least five cases has been exceedingly heavy.

Statement showing Increase and Decrease of Registration in each District in the year ending 31st March 1877.

Districts.	1875-76.	1876-77.	Increase.	Decrease.	Districts.	1875-76.	1876-77.	Increase.	Decrease.
Burdwan	24,409	22,973	.....	1,436	Brought forward ...	370,700	363,926	18,251	25,025
Bankoora	5,561	5,200	.....	361					
Beerbhoom	7,203	6,831	.....	372	Patna	7,330	8,433	1,103	.....
Midnapore	22,250	18,743	.....	3,507	Gya	4,970	5,875	905	.....
Hooghly	8,581	7,958	.....	623	Shahabad	5,682	5,228	.....	454
Howrah	9,157	8,728	.....	429	Mozufferpore	6,031	6,302	271	.....
24-Pergunnahs	33,391	32,514	.....	877	Durbhunga	5,480	5,795	315	.....
Calcutta	5,661	5,682	21	.....	Sarun	7,250	6,696	.....	554
Nuddea	17,831	18,343	512	.....	Chumparun	7,511	12,057	4,546	.....
Jessore	65,952	73,680	7,728	.....	Monghyr	6,251	8,085	1,834	.....
Moorshedabad	6,419	6,413	.....	6	Bhagulpore	6,421	9,214	2,793	.....
Dinagepore	2,395	2,930	535	.....	Purnea	5,314	6,175	861	.....
Rajshahye	2,151	3,139	988	.....	Maldah	3,820	6,064	2,244	.....
Rungpore	6,934	8,335	1,401	.....	Southal Pergunnahs ...	2,364	3,027	663	.....
Bogra	2,408	2,826	418	.....	Cuttack	2,788	2,865	77	.....
Pubna	5,147	4,989	.....	158	Pooree	3,161	3,424	263	.....
Darjeeling	278	331	53	.....	Balasore	2,114	2,012	.....	102
Julpigoree	1,843	2,323	480	.....	Hazareebagh	2,643	2,928	285	.....
Dacca	12,633	13,586	953	.....	Lohardugga	3,219	2,702	.....	517
Furreedpore	18,162	19,887	1,725	.....	Singbhoom	218	441	223	...
Backergunge	38,635	34,080	.....	4,555	Manbhoom	4,384	4,325	.....	59
Mymensingh	10,106	13,543	3,437	.....					
Tipperah	16,650	13,233	.....	3,510	Total ...	457,651	465,574	34,634	26,711
Chittagong	27,482	21,708	.....	5,774					
Noakholly	21,461	17,951	.....	3,510					
Carried over ...	370,700	363,926	18,251	25,025	Net increase ...	.....	.....	7,923	...

21. The districts which show the greatest variation are given in the margin. Among those in which registration has increased, Jessore again stands first for the fourth year in succession, with an increase of 7,728 documents, or nearly 12 per cent. over the very high figures of the previous year. In speaking of the registration of bonds, I have already mentioned the extraordinary passion for registration developed in the people of this district. But its statistics are so astonishing that I make no apology for referring to them once more. Jessore is a district which is remarkable neither for the size of its area, the density of its population, or the amount of its revenue. In respect of area it stands fifteenth only among the districts of Bengal, in respect of population it takes the seventh, and in respect of its revenue it takes the fourteenth place; but it is tenanted by a swarming population, who are shrewd by nature and industrious by habit. It contains 20 registration offices, one for each thana, and all are overwhelmed with work. The result is that not only is the number of registrations in this district twice as great as that of any other in Bengal, but it considerably exceeds the whole of the registrations of the entire Bombay Presidency, which is thirty-five times as large and six times as populous as Jessore. Its receipts and expenditure far exceed those of the whole of the Central Provinces, and this one district contributed to the Bengal Provincial Funds in 1876-77 very nearly as much as the Chief Commissioner derived in 1875-76 from the province of Oude. In a word, the registration operations of this district can only be called gigantic, and their extension has been so rapid and yet so continuous that it is impossible to foresee any limit to them; and it would almost seem that Sir George Campbell's dream would be actually fulfilled in this district at least of the Gangetic delta. In Chumparun the large increase of 4,546, or 60 per cent., is due, as has already been explained, partly to the larger registration of small leases (which are compulsory under section 17, clause 4), and partly to an increase in the registration of optional documents. Mymensingh shows an advance of 3,437 documents, or 34 per cent., which, as in Chumparun, is almost entirely in the class of petty leases for one year or more. The Registrar ascribes the increase to a growing habit of interchanging legal documents between landlord and tenant. In Maldah, Rajshahye, Bhagulpore, Monghyr, and Rungpore the increments, though comparatively small, are relatively large, giving percentages of increase

Increase.	*Decrease.*
Jessore.	Chittagong.
Chumparun.	Backergunge.
Mymensingh.	Noakholly.
Bhagulpore.	Tipperah.
Maldah.	Lohardugga.
Monghyr.	
Furreedpore.	
Rungpore.	
Patna.	
Rajshahye.	
Singbhoom.	

of 58, 45, 43, 29, and 20. In Maldah there is a very large increase in leases, both perpetual and temporary, which sprang from 641 and 551 in 1875-76 to 2,021 and 1,237 in 1876-77. The Registrar says that it is "owing to the settlement of pergunnah Shershahabad and of the Chanchal Court of Wards estate, which gave rise to an extensive interchange of *pottahs*." In Rajshahye the increase is due partly to a rise of 507 in small leases, and partly to a general development of optional registration; and the Registrar attributes the increased presentations under these heads to the re-settlement of part of the district, and to the formation of two new rural offices at Putiya and Chaugaon. The increase of 2,793 in Bhagulpore also appears under the head of petty leases and bonds, and is ascribed to a better understanding among the agricultural classes, to the briskness of trade, and to the Colgong rural sub-registry office having come into full operation. In Monghyr the increase is apparent under the heading of leases, and is attributed to new settlements by the zemindars. The Registrar explains the increase in Rungpore as due "to the pressure scarcity exerted on the small landholders and *jotedars*, who contracted heavy debts during the famine of 1874-75, which they were called on to repay in the year under notice, and those who could not otherwise liquidate their debts were obliged to sell their holdings, or portions thereof, to satisfy their creditors. The general increase, however, in deeds of this class is also owing to a more extended appreciation of the working of the Registration Law." In Singbhoom the increase of 223 deeds means an increase of 102 per cent., and is entirely due to the re-settlement of two *tarafs* in that district.

22. A glance at the names of the three districts which stand at the head of those showing a decrease of registration will show why this decrease has occurred. Chittagong, Backergunge, and Noakholly, instead of showing, as they did last year, a total of 87,578 registrations, return this year only 73,739, or a decrease in these three usually productive districts of 13,839 documents, being more than half the whole decrease of the year. This result is due solely to the cyclone of last October, which damaged or destroyed almost every registration office in those districts and put an absolute stop to registration over a wide extent of country for months. In Tipperah the decrease of 3,510, or 21 per cent., appears under the heading of petty leases, and, as has already been pointed out, in paragraph 7, is attributed by the Registrar to the custom of the country. In the other districts the decrease is less than 10 per cent., and is due to accidental or temporary causes, except in Lohardugga, where a large relative decrease of 16 per cent. must remain unexplained till I receive the Registrar's annual report.

23. The income and expenditure of the department during the year have again reached a higher figure than in any previous year, but the surplus to credit of the department is somewhat smaller than it was in 1875-76. The receipts reached Rs. 5,66,882-1-6, and the expenditure amounted to Rs. 4,30,168-13-6, thus leaving a balance in favour of Government of Rs. 1,36,713-4. Turning first to the expenditure on purely departmental charges, it will be seen from statement VI in the appendix that there is an increase of expenditure under the headings of the "percentage paid to registering officers" and "travelling allowance," together with a decrease under "cost of establishments." These are the natural results of increased registrations, of more numerous rural offices, of the abolition of sub-divisional sub-registry offices, and of more vigorous inspection. The increase of Rs. 2,467 under the headings "furniture" and "house-rent" was caused by the erection of iron record-racks wherever additional accommodation was found necessary.

24. But besides the purely departmental charges, such as salaries, commission, cost of establishments, and miscellaneous charges, which alone are included in the total of expenditure given above, there are other charges incidental to the working of the department which, as observed in paragraph 26 of my report for last year, should be shown in the balance-sheet of this department. These are—stationery charges made by the Superintendent of Stationery, and charges made by the Superintendent of the Alipore Jail Press

for printing and binding registers and forms, and for the paper on which they are printed. The Superintendent of Stationery's bill against the department amounts to Rs. 5,612-6-3, as against Rs. 6,095-3-3 in 1875-76. The cost of paper for printing, and of printing and binding, was omitted from the report of 1875-76, as I was unable to obtain the requisite information in time. This year I have been more fortunate, and am able to report that it amounted to Rs. 28,833-4-3. While, therefore, the cash surplus of the department is, as shown above, Rs. 1,36,713-4, the real surplus is about one lakh of rupees, as shown in the margin, after deducting the cost of stationery and the press charges, both of which are adjusted by transfer.

	Rs.	A.	P.	Rs.	A.	P.
Total receipts	.....			5,66,882	1	6
Deduct expenditure	4,30,168	13	6			
Cost of paper, printing, and binding	28,833	4	3			
Ditto stationery ...	5,612	6	3	4,61,614	8	0
Balance ...				1,02,267	9	6

25. Lastly, there are the Public Works charges, which, though they should be mentioned in this connection, cannot be debited against this department, because they are already taken into account in the budget of the Public Works Department. According to existing arrangement, all works costing more than Rs. 2,500 are entered in detail in the Public Works budget: for minor works costing less than Rs. 2,500 a separate lump sum is entered in the budget: both classes of works are executed by that department on behalf of the Registration Department. The estimated cost of petty constructions and repairs is included in the registration budget proper under "contingencies," and the actual figures are included in the departmental accounts under the heading "miscellaneous." During the past year the total sum expended by the Public Works Department on major works was Rs. 21,083 out of a sanctioned budget grant of Rs. 33,718. Besides this a sum of Rs. 5,000 was sanctioned as the cost of minor works, out of which Rs. 2,211 are reported to have been spent up to the 31st March 1877. The total sum expended on behalf of the Registration Department by the Public Works Department during 1876-77 may therefore be taken as Rs. 23,294.

26. Just before the conclusion of the year I had the honor of receiving a letter from the Lieutenant-Governor, requiring me to report on the possibility of raising a still larger income from the operations of the department; and in reply I recommended, in my No. 1843, dated 18th April 1877, an enhancement of the *ad valorem* fees now levied on documents brought for registration. His Honor was pleased to submit my proposals in a modified form for the approval of the Government of India, and I am sanguine that if adopted they will secure a considerably larger income to Government, although at first there may be a slight check in the number of registrations. In that letter I showed that not only was the Bengal fee table the lowest in the empire, but that the average cost of registration here was much lower than in other provinces owing to the large number of petty documents brought for registration. The figures on which this statement was grounded were those for 1875-76; but the figures for the year 1876-77, as will be seen by the statement below, show that the average cost of registration has remained about the same.

Class of document.	Average cost of Registering each document in 1875-76.			1876-77.		
	Rs.	A.	P.	Rs.	A.	P.
Compulsory registration relating to immovable property	0	13	1	0	12	11
Optional ditto affecting ditto ditto	0	9	2	0	10	5
Ditto ditto ditto movable ditto	0	12	5	0	12	11
General average fee for registering a document	0	12	3	0	12	2

27. But the average cost and the frequency of resort to registration vary very much in different provinces. The statement now given shows that although there has apparently been some advance in Behar, the vast majority—78·1 per cent.—of all registrations is effected in Bengal proper.

Provinces.	Registrations.	...tage of ...ation on ...ole.	Fees realized	...of he... ...ts.	Expenditure.	...tage of ...diture. ... ex...	...of ...ts.	Population.	Number of ...gistrations ... thousand ... population.	...ercentage of ...crease of re... ...istration over ...revious year.
						7	8			
			Rs.		Rs.					
Bengal ...	363,926	78·1	4,01,919	70·8	2,73,676	63·6	68·9	34,207,735	10·6	—2·8
Behar ...	82,951	17·8	1,41,067	24·9	80 838	18·8	57·3	19,736,101	4·2	28·3
Chota Nagpore	10,396	2·2	10,318	1·8	7,825	1·8	75·8	3,419,591	3·4	
Orissa ...	8,301	2·0	9,403	1·6	6,840	1·6	72·7	3,034,690	2·7	

28. Behar, which in 1875-76 contributed only 14·1 per cent. of the registrations, has now raised its percentage to 17·8. The increase, however, is only illusory; it is due not so much to an increased appreciation of registration in that province as to the transfer of Maldah to the Bhagulpore division from that of Cooch Behar and Rajshahye, and to the spasmodic presentation of indigo contracts in Chumparun, described in paragraph 21 above. Column 8 of the statement shows the proportion which the departmental expenditure on registration bore to receipts. In Bengal the large number of rural Sub-Registrars drawing 75 per cent. of the fees has driven the general percentage of cost up as high as 68·9, while the same result is observed in Chota Nagpore and Orissa because the receipts in many of the offices in those provinces, though officered by salaried Sub-Registrars receiving a small commission, are so small as barely to pay for the establishment attached to them. In Behar the number of rural Sub-Registrars is comparatively small, and the value (and therefore the *ad valorem* registration fees) of deeds registered rules considerably higher than in Bengal. Column 10 shows that not only are the registrations in Bengal absolutely more numerous, but that they bear a larger proportion to the population. In Jessore the registrations are 31 per mille of the population—a very large percentage.

29. The past twelve months have not been marked by any great increase in the number of offices opened; for any increase in this number must have taken the direction of a multiplication of rural offices, and my personal opinion is that the rural system cannot advantageously be pushed further at present. At the beginning of the year 290 registration offices of all kinds were open, and during the early part of the year 20 more were established. The figures are given in detail in the following statement:—

Number of Offices in 1876-77.

	Open at the beginning of the year.	Open at t... end of th... year.
Calcutta Registry Office	1	1
District Offices in charge of salaried Sub-Registrars ...	24	25
Ditto ditto of ex-officio ditto ...	18	17
Ditto ditto of rural ditto ...	1	1
Sub-District Offices in charge of ex-officio Sub-Registrars	70	62*
Ditto ditto of Cantonment Magistrate	1	1
Ditto ditto of Rural Sub-Registrars	16	26
Rural Offices in the interior	154	172
Special Offices in charge of ex-officio Sub-Registrars opened for the State Railway and Soane Canal works	5	5
Total ...	290	310

It will be seen that since the 31st March 1877 eighteen new rural offices have been established, and eight sub-divisional officers have been relieved of their registration work by the appointment of rural Sub-Registrars in their place. This arrangement has usually the effect of improving the efficiency of the registration office, while it leaves the sub-divisional officer more leisure for his other duties; but if the Lieutenant-Governor's proposed measure is carried into effect, and sub-divisional officers are required to carry on their registration work without drawing commission, it is obvious that the appointment of rural Sub-Registrars to these offices will nullify the saving which it

* Includes Nurulabad, not opened yet.

is the object of His Honor's proposal to effect. The eighteen new rural offices had either been established by my predecessor before I took charge, or matters had gone so far that I did not venture to arrest them.

30. The system of rural registration has been in operation for years, and we are now in a position to criticise the result obtained during that time. That it has greatly stimulated registration cannot be denied, and in spite of many forebodings it has produced a body of officials who are on the whole careful and intelligent and fairly honest according to their own standard of honesty. But neither can it be denied that in the hurry of introducing a new system mistakes were sometimes made in the selection of rural Sub-Registrars and in fixing the position of their offices. Many of the inefficient nominees have been eliminated, but the distribution of offices is still far from perfect. The economical interests of Government have been sacrificed to the theory of bringing registration to every man's door; and offices have been so thickly planted with such small areas, that it has been found necessary to give the rural Sub-Registrar the maximum rate of commission in order to secure him a maintenance. The district of Burdwan supplies a strong argument against the excessive multiplication of rural offices. There were in all 22 offices in the district in 1876-77 (one has recently been abolished), namely, one in every thana, and of these 19 were rural offices. Government long ago laid down the axiom that the rate of commission should be so adjusted as to give the rural Sub-Registrar a net income of between Rs. 50 and Rs. 100 a month after paying his establishment; and as the cost of this item varies from Rs. 15 to Rs. 40, according to the business of the office, it may be said that Rs. 65 is the lowest gross monthly remuneration which should on the average be considered sufficient for a rural Sub-Registrar. When these officers are fortunate enough to be appointed (as in theory they always should be) to offices near their own homes, they can well put up with a somewhat smaller remuneration; but in practice this is seldom the case. In Burdwan the Sub-Registrars of ten rural offices out of nineteen get less on an average than Rs. 65 a month, though all draw the maximum rate of commission. Some of them realize such paltry sums as Rs. 43 and Rs. 45 per mensem, out of which their establishment has to be paid, and the average gross income of the whole ten is only Rs. 48. It is true that four of the ten offices have been established for less than a year, but there seems little prospect of their improving; and with such inadequate remuneration it must inevitably be that the Sub-Registrars supplement their exiguous incomes by starving their clerks and by making all kinds of unauthorized charges on registrants. On the other hand Government, by allowing to these needy officers 75 per cent. of the fees, surrenders a large portion of its receipts; while at the same time every fresh office means an absolute increase of Government expenditure, inasmuch as besides entailing increased expenditure under the heads of stationery and travelling allowance, it gives additional work to the establishment at the sudder station, which can only be met by employing extra clerks. I have already shown in paragraph 8 of my No. 1843, of 18th April last, how with rising receipts the extension of the rural system has drained away much of the surplus which should have come to Government, and I here give again the corrected figures for the Burdwan District.

Year.	Number of offices open.	Number of registrations.	Receipts.	Expenditure.	Surplus.	Percentage of expenditure on receipts.
			Rs.	Rs.	Rs.	
1872-73	6	16,842	22,411	11,733	10,678	52·3
1873-74	10	19,485	23,541	13,051	10,490	55·4
1874-75	10	23,869	26,558	16,998	9,560	64·
1875-76	16	24,409	26,651	18,075	8,576	67·8
1876-77	22	22,973	24,835	20,025	4,810	80·

Upon the whole question of the remuneration of rural Sub-Registrars I shall shortly address Government in a separate letter. At present I need only say

that the rates allowed on the first establishment of many offices require revision, more especially as the alterations in the fee table recently recommended will, if approved, materially increase the receipts, and therefore the income of registering officers. In some cases changes in jurisdiction and the erection of additional offices have destroyed the income of a rural Sub-Registrar; in other cases an unexpected development of registration has given him an income which is out of all proportion to his work or his merits. In sparsely-populated or backward districts a few registration offices must be kept up for the use of the registering minority, however low the remuneration received by the rural Sub-Registrar; but in most districts where registration has gained a footing it would seem advisable, by reducing the rate of commission where too high, and by weeding out superfluous offices where the average commission of the rural Sub-Registrars is too low, to bring the monthly average remuneration of a rural Sub-Registrar between the limits of Rs. 50 and Rs. 100.

31. Changes in the *personnel* of the department have not been so numerous in 1876-77 as they were in the preceding year. Mr. Beverley held office as Inspector-General until I relieved him on the 5th August. Mr. Gillon officiated as First Inspector of Registration Offices till his deputation to Madras on famine duty left the post vacant, and Baboo Pratapa Chandra Ghosha, Registrar of Calcutta, took over his duties on the 25th February last. Mr. J. F. Harrison has officiated as Second Inspector of Registration Offices throughout the year.

32. Inspections during the past year have been more numerous and more thorough than heretofore. In all 298 out of 310 offices have been inspected, most of them more than once, so that the number of inspections is 639, and they have been carried out as follows:—

By Inspector-General	35	By Special and Sudder Sub-Registrars ...	215
„ Mr. Gillon	96	„ Sub-divisional officers	51
„ Baboo Pratapa Chandra Ghosha ...	2		
„ Mr. Harrison	130	Total ...	639
„ District Registrars	107		

These figures and the increased charge of Rs. 1,248 under "travelling allowance," observable in statement VI in the Appendix, will serve to show that the importance of inspection duty has not been lost sight of during the past year. Both Mr. Harrison throughout the year, and Mr. Gillon so long as he remained in Bengal, were unwearying in their tours, and the experience they have gained in the course of their employment in the Registration Department renders their inspections of particular value. Baboo Pratapa Chandra Ghosha started on tour just before the end of the year, but since the commencement of the current year he has inspected a considerable number of offices.

As I promised in my last report, I drew the attention of District Registrars to the necessity of systematic and frequent inspections, and the figures above show that the caution has had the desired effect, and that inspections by local officers have been 32 per cent. more numerous than in 1875-76. A thorough inspection requires an intimate knowledge of details which a Registrar seldom possesses, and an expenditure of time which he can seldom afford, so that his inspection is usually of a general character. The inspections of special Sub-Registrars leave little to be desired in the way of completeness; but these officers are still in some districts far too much detained at head-quarters by the Registrar, and when the Sub-Registrar at the sudder station is an Assistant or Deputy Magistrate, he is seldom allowed to go out on inspection duty at all. It needs no words from me to explain the result: the outlying offices are then left to a yearly inspection by one of the officers from Calcutta; faults continue unchecked; and a most unmistakeable relativity is generally observed between the activity of the sudder Sub-Registrar and the condition of the rural offices in his district. Inspections, however, have shown that the mofussil offices, especially the rural offices, are usually in good order. Where the Sub-Registrar takes, as he should, a considerable part in the work, the office is usually in admirable order; but where he has an overweening sense of his own dignity, much of his income is wasted on unnecessary mohurirs, and he is discontented and

usually incompetent. This type is most frequently found among the Mahomedan Sub-Registrars, who very seldom condescend to the labour of indexing, and among whom the efficient officers might be counted on the fingers. Sub-divisional officers generally are too busy to give much time to registration work, and with a few exceptions the work is carried on with delay and irregularity. The only really bad office that I inspected was the sub-divisional office of Bhabuah in Shahabad, and since my inspection the sub-divisional officer has been relieved of his registration duties, and a rural Sub-Registrar appointed in his stead. In some cases I have suggested that the Sub-Deputy Collector should be entrusted with registration work; but this is not often possible, and but for economical objections it would, I think, be well to substitute rural for *ex-officio* Sub-Registrars wherever it is found that the latter cannot give proper attention to this part of his duties.

33. Besides offices for the registration of assurances, the Inspectors of Registration and some few local officers of those districts to which Act I (B.C.) of 1876 has been extended have also inspected the offices of Mahomedan Marriage Registrars. The number of inspections made by the Inspectors of Registration Offices was 26, and of those by local officers 16. The smallness of this number appears to be due to the fact that during the past year local officers seemed unaware of the necessity of inspecting these offices. This misapprehension has now been corrected. In most instances the offices have been found in fair order, but with hardly any work to do.

34. The Inspectors and myself have also examined stamps in 198 offices under the provisions of Government order No. 2063, of 30th August 1876. These stamp reports are forwarded in original to the Board of Revenue after perusal by me, and the result will no doubt be noticed in the Board's stamp report.

35. In paragraph 13 of the Resolution of Government on my Annual Administration Report for 1875-76, the Lieutenant-Governor, for the second year in succession, adverted to the necessity of providing proper accommodation for the valuable records of the department, and begged that in future the fullest information should be given showing what had actually been accomplished in this direction. I have accordingly elicited the following facts from the Public Works Department. The budget grant for 1876-77, as given in the enclosure to Government order No. 1497, of 25th March 1876, amounted to Rs. 33,718 for seven large works, out of which Rs. 21,083 were, according to the audited accounts of the Public Works Department, actually expended up to the 31st March 1877, including a sum of Rs. 1,156 for the Serajgunge building, which was not included in the budget, as the building was by mistake understood to have been completed before the commencement of the year. Details are given in the margin. Besides the above figures, it should be added that out of the grant of Rs. 5,000 for minor works Rs. 2,211 have been spent during the same period at Soory, Tumlook, and Hooghly. That more has not been done is due, not to any dilatoriness on the part of this Department, but to inability on the part of the officers of the Public Works Department to carry out the works. Iron record-racks have been supplied during the year to the offices at Calcutta, Nuddea, Hooghly, Chittagong, Hazareebagh, Bhagulpore, Comillah, Moorshedabad, and Midnapore, and this explains an increase of Rs. 2,467 under the heading of "furniture and house-rent" in statement VI. Similar racks are now under preparation for Burrisal, Furreedpore, Mozufferpore, and Howrah.

Office.	Budget grant.	Actual expenditure.
	Rs.	Rs.
Kishnaghur	4,718	5,110
Furreedpore	10,000	7,389
Chittagong	2,000	2,646
Noakholly	5,000	1,618
Purnea	4,500	1,099
Bhagulpore	2,500	2,065
Lohardugga	5,000	.....
Serajgunge	.....	1,156
Total ...	33,718	21,083

36. In paragraph 22 above I have alluded to the cyclone as the reason why this year's increase is so much less than that in former years. Besides the indirect losses which Government sustained in the complete stoppage of registration, much damage was done to the life and property of servants of the Department. In Backergunge the offices at Dowlutkhan and Barhanuddin were entirely destroyed,

and the Sub-Registrar of the former place was drowned. At Baufal the office was partly broken down, and one of the mohurirs was drowned. At Patuakhali, Patarhat, and Matbaria the office buildings were levelled with the ground, and not a single office in the district, except those at Perozepore, Nalchiti, and Jhalakati, which are established in masonry buildings, escaped without some damage. It was at first thought that all the records of the three offices first named had been lost, but some have been recovered, though much damaged. In Noakholly the Sundip office, with almost all its records, was destroyed. At Bamni and Mirserai the office buildings were blown down and the records injured. The Fenny office was also blown down, but its records escaped injury. The other offices in the district suffered to a less degree. In Chittagong all the offices were more or less damaged, those at Hathazari and Sitakund being blown down, but the records escaped injury, with the exception of some which were sunk in a boat while in transit to Raujan from Chittagong. The opportunity has been taken to move the site of one or two offices to a more favourable locality, and it has been arranged that when new sub-divisional offices are erected at Bhola and Patuakhali in Backergunge the registration records shall be accommodated in a masonry record-room.

37. The issue of printed forms of agricultural leases and their counterparts, and of bonds for small amounts, has for the present been arrested. As a separate correspondence is now going on on this subject, I will not enter into details here, but merely mention that the experience gained since the submission of my last report gives little encouragement to continue the experiment. The forms in Hindustani, Hindi, and Uriya, are not yet in print, though that will take but a short time if the Lieutenant-Governor determines to carry on the scheme. The approved forms in Bengali are, it is believed, in type, and could be issued without much delay if necessary.

38. Shortly before the close of the year under report, the new Registration Act (III of 1877) received the assent of the Governor-General in Council, and it came into force on the first day of the current year. The principal changes in the law which it effected were brought to the notice of registering officers by my circular No. 6, dated the 31st March 1877, a copy of which is given in the appendix. Briefly stated, they were the introduction of a separate index for wills and authorities to adopt; the recasting of chapter XII, relating to the refusal of registration; the legalisation of fines under section 24 as well as under section 34—a doubtful point hitherto; and the assertion of the power of the local Government to establish sub-registry offices with concurrent jurisdiction. Revised rules, required by the changes in the law, have been submitted for approval since the close of the year under report; and in answer to a call from His Honor the Lieutenant-Governor, I submitted in the middle of April last a scheme for the increase of the income of the Registration Department by so raising the fees now levied as to secure larger returns from compulsory without checking the growth of optional registration. If my anticipations are realized, the current year will show greater receipts and a larger surplus than any hitherto reported.

39. Just before the close of the year 1875-76, Act No. I (B.C.) of 1876, the Mahomedan Marriage Registration Act, received the assent of the Governor-General and became law. My predecessor, Mr. Beverley, lost no time in preparing rules under sections 18 and 24 of the Act, and a revised set of these rules was approved by the Lieutenant-Governor in the last week of March 1876. It was hoped that the crying evils which had led to the enactment of the law would soon disappear under its rapid extension, and that the Act would provide an efficient substitute for the old *kazi* system, which, with many faults, gave at least some publicity to a marriage and some protection to the parties to it. In February 1876 the Act was extended to Mymensingh, Rungpore, Backergunge, Chittagong, Dacca, and Bogra; in July to Noakholly; in November to Tipperah; and in December to Jessore, Dinagepore, Rajshahye, Furreedpore, Nuddea, and Pubna, making up altogether 14 districts in the whole or in parts of which the Act is in force. But operations have not usually commenced in a district until some time after the Act has been extended thereto. There has

been unavoidable delay in the selection, nomination, and approval of persons fit to be Mahomedan marriage registrars, and of suitable sites for their offices, and much time was lost over the preparation and issue of registers and forms. On the 31st March 1877, as will be seen from the accompanying statement, the Act had been extended to 14 districts, and 77 offices were at work:—

Name of District.	Date on which the Act commenced to take effect.	Number of offices open on 31st March 1877.	Total number of marriages registered.	Total number of divorces, other than khulas.	Total number of khulas.	Total number of inspections	Remarks
Bogra	15th Feb. 1876 ...	1	166	89	10	1	
Dacca	Ditto ...	12	427	95	16	3	
Mymensingh	Ditto ...	8	249	93	12	... ...	
Backergunge	Ditto ...	5	33	5	29	5	
Chittagong	Ditto ...	13	749	63	72	10	
Rungpore	Ditto ...	14	595	16	5	14	
Noakholly	1st July 1876 ...	13	186	34	12	8	
Tipperah	1st Nov. „ ...	5	8	3	4	...	
Jessore	1st Dec. „ ...	4	.....	... ...	.....	.....	
Dinagepore	8th „ „ ...	1	143	4	1	1	
Rajshahye	Ditto ...	1	.....	.....	.....	.....	
Furreedpore	Ditto ..	.....	.....	.....	.....	.....	
Nuddea	Ditto ...	.....	.....	.....	.....	.....	
Pubna	Ditto ...	.....	.....	.....	.....	.....	
	Total ...	* 77	2,555	402	161	42	

40. It will be seen that the largest number of offices opened is in Rungpore, and in its 14 offices 616 ceremonies were registered. In Dacca, with 12 offices, 538 marriages and divorces were registered. In Chittagong, which has 13 offices, there were 749 registrations of marriages and 135 of divorces; for Noakholly, where the Act was introduced at a much later date, in 13 offices the Marriage Registrar was employed 232 times. The Registrars of these districts were requested, by my Circular No. 1M, of the 23rd January 1877, to notice in their annual reports certain prominent features of the administration of the Act. In addition to this, the Lieutenant-Governor, in his No. 2067, dated the 20th April 1877, called for reports on the working of the Act for the first six months after its introduction in each district. These reports have now been received, and most of them have been forwarded as they came to hand. From them, and from the annual reports of the Registrars, a considerable amount of information can be derived about the working of the experiment. They are unanimous in saying that till the registration of marriages and divorces is made compulsory, the operations of the Registrars will be to the last degree trifling. When the Act was first introduced applications for appointment were numerous, but the experience of a few months has shown that the Mahomedan Registrar gets almost nothing in many cases. They have been unable to repay to Government the cost of the few books and forms they have received, and some cases of resignation have occurred. How far this disappointing result is due to the novelty of the measure, and how far to faults inherent in it, another year's trial will show; but already antagonistic forces have appeared, of which Government, I think, were not sufficiently forewarned. Not only is the strongest opposition experienced from the village *moolahs*, from whom, as owners of the vested interests now outraged, hostility might have been expected, but it now appears that the zemindars recognise in the new law a partial reversion to the *kazi* system, and, acting on the analogy, have commenced to levy the cesses which were their prerogative in former times. The Registrar of Tipperah mentions that some land farmers have revived an old cess called the *kazi mehal*, on the strength of the appointment of a Mahomedan Registrar in their vicinity. Similarly, from Bogra it is reported that under the old system the *kazi* farmed out his fees for a lump sum to the headmen and zemindars of several purgunnahs, leaving them to raise what fees they could from the ryots. The Mahomedan Registrar reports that the ryots apprehend a renewal of this extortion, and that, in point of fact, attempts have been made to carry it out. From Rungpore Mr. Glazier writes,—"All the Mahomedan Registrars complain that parties are often prevented from resorting to registration offices by zemindars

and *kazis* of the village, who extort from them money in the shape of *nazarána* and *dasturi*." And the Registrar of Mymensingh says:—

"It is the opinion of the Registrars, and is, I believe, a fact, that after the abolition of the late *kazi* system the zemindars induced their ryots to pay to themselves the fees which they had previously to pay to the *kazis* at the celebration of their marriages. The ryots were all along accustomed to pay their land-holders a separate *jumma*, by name of *marocha* or *rezye jumma* as they call it here, and the addition is taken by the name of *kazi jumma*. Under the Marriage Registration Act the ryots are to pay a third fee; on the other hand, the provision of the Act is optional: consequently they hesitate to resort to Marriage Registrars' offices. If able to afford the expense, they much prefer taking their deeds to the old registration offices, where they think the registration is effected in a much more *pucka* manner (as they describe it). Much improvement is expected so soon as the zemindars encourage their ryots to have recourse to the marriage registry offices. Under direction of the Commissioner of the Division, the attention of the zemindars has been called to the subject."

It is also suggested that the cost of the proceedings is too high for the poor Mahomedans whom the Act was intended to reach, and it is reported that one reason of the paucity of registered divorces is that in this matter the people prefer to execute a formal deed of divorce and have it registered at an ordinary sub-registry office. But I venture to think that nothing can yet be done, and that another year's results should be awaited before Government take any action in this matter.

41. I have once more the pleasure of thanking several district Registrars for their assistance during the past year. Messrs. Porch, Barton, Lyall, Smith, Stevens, and Newbery, have all supervised the heavy registration work of their districts with marked success. Mr. MacDonnell in Durbhunga has shown exceptional interest in the registration work of the district, and has thoroughly inspected his outlying offices. Special Sub-Registrars have, with very few exceptions, given complete satisfaction, and it is difficult to select those most deserving of praise. I would, however, specially mention Mr. T. M. L. Bose at Jessore, Raghunandan Sahoy at Patna, Baboo Bagola Prasanna Mozumdar at Noakholly, Baboo Mohesh Chunder Bose at Burrisal, Mr. Pratt at Beerbhoom, Baboo B. L. Chandra at Furreedpore, and Baboo Kali Prosono Chowdry at Dacca. *Ex-officio* Sub-Registrars, especially at sub-divisions, as I have frequently mentioned, usually have not time to give proper attention to their registration work, but a few exceptions to the general rule have been found in the following:—

Mr. White, Barh.
,, Bradbury, Sewan.
,, Kennedy, Magoora.
,, Dey, Sasseram.
Baboo Kanti Chunder Chatterjea, Bankoora.
,, Rakhal Doss Mookerjea, Barripore.
,, Kristo Persad Ghose, Boodbood.

Of rural Sub-Registrars, the best that I have seen was Moulvi Azid Bakhsh, at Rowserah, in Durbhunga; but the following have all been favourably spoken of:—

Moulvi Abbas Ali ...	Jahanabad, in Gya.
Obhoy Charan Dass, Roy Bahadoor	Joykristopore, Dacca.
Mothoor Nath Dass	Maisadal, Midnapore.
Narain Chander Banerjee	Ghantal, ,,
Jodoo Nath Mookerjee	Dhaniakhali, Hooghly.
Goopee Kant Roy	Rosorah, Moorshedabad.
Kala Chand Chatterjee	Dhalian, ,,
Tariuee Charan Banerjee	Lakhipassa, Jessore.
Baikunt Nath Dass	Onda, Bankoora.
Essan Chunder Cowar	Goghat, Burdwan.
Goru Dass Barman	Ausgram, ,,
Sharoda Prosad Chowdry	Royna, ,,
Abdool Bari	Ampta, Howrah.
Jadab Chunder Pramanik	Santipore, Nuddea.
Bonomali Roy	Jhalokati, Backergunge.

For Bonomali Roy, Jhalokati, *read* Bonomali Roy, Nalchiti.

Up till the time of his appointment to officiate for Mr. Gillon, Baboo Pratapa Chandra Ghosha continued to discharge the duties of registrar of Calcutta with success. Baboo Gopendra Krishna, who now acts for him, though new to the work, has brought no discredit on himself in his administration of it.

Baboo Nil Money Dey as head of my office has again given me great assistance.

I have the honor to be,

SIR,

Your most obedient servant,

J. A. BOURDILLON,

Offg. Inspector-General of Registration.

EXTRACT.

Extract (paragraph 13) from the Annual Report for 1876-77 of the Registrar of Sarun.

THE following is the detail of the said prosecution.

1. In the case prosecuted in July 1876 the defendant Rajes, son of Mohabir Singh, first came to the Sub-Registrar of Chupra in the month of July last with a deed for registration after office hours, and it was therefore returned. Again he came with a deed, dated 9th July 1876, purporting to be a mortgage of two annas shares of the proprietary right of mehals Phulwariya and Tajpore as security for a loan of Rs. 2,000 in favour of one Ramsaran Lal of Sandhwara and of Sohan Lal of Manarkha. He then called himself Raja Singh, son of Mati Singh of Phulwariya; but as he could not describe the nature of the document properly, the deed was again returned. For the third time this man appeared before the Sub-Registrar on the 21st July 1876, with the same deed of mortgage, admitted the execution of the deed, acknowledged the signature on it to be his own, and attested before the Sub-Registrar the endorsements of the presentation and admission of execution on the back of the deed by signing his name as Raja Singh, son of Mati Singh, and he was identified before the Sub-Registrar as such by one Bani Misser.

Before the usual receipt was given to the said Rajes, one Ramghulam, an agent of the real Rajah Singh, appeared before the Sub-Registrar and informed him that the presenter was named Rajes Singh, son of Mohabir Singh, and he had falsely personated his (informant's) master, Raja Singh, son of Mati Singh, who, being present in the station, immediately afterwards came in and supported the above statements.

The Sub-Registrar instantly instituted a preliminary inquiry into the matter under section 81 of the Registration Act, and being satisfied that the presenter had falsely personated Raja Singh, and that he had been falsely identified by Bani Misser, prosecuted them before the Magistrate.

The case having been referred to the Joint-Magistrate, he found the said Rajes guilty of the offence charged. It also appeared to him during the inquiry into the case that one Banarsi Lal, a pleader of the Civil Court, who was also a zemindar and an indigo planter, had abetted the offence, as the transaction was said from the very beginning of the case to have been made in his favour, though *benami* in favour of some of his relations.

The Joint-Magistrate, being satisfied of the guilt of Rajes as well as that of the said Banarsi Lal, committed both of them for trial before the Sessions Court, and made Bani Misser, the person who had identified Rajes as Raja Singh, a witness against Banarsi Lal.

The Sessions Judge convicted Rajes on the charges brought against him, and sentenced him to 10 years' rigorous imprisonment, but acquitted the other defendant, Banarsi Lal, as per his decision dated 7th March 1877.

Circular No. 6, dated Calcutta, the 31st March 1877.

From—J. A. BOURDILLON, Esq., Offg. Inspector-General of Registration,
To—All Registrars.

I HAVE the honor to draw your attention to the following points connected with the new Registration Act, III of 1877, which comes into force to-morrow.

2. Besides several slight alterations, sometimes little more than verbal, the following important changes in, and additions to, the law have been made. In the first place the whole of Chapter XII (sections 71–77), referring to the refusal of registration, has been rewritten. A Sub-Registrar refusing to register a document must now *in every case* record in Book No. II his reasons for refusal, unless the ground of refusal is want of local jurisdiction. When the ground of refusal is denial of execution, there is now no summary appeal to the Registrar, but the parties interested must make a formal application in writing under section 73, duly verified, which will be dealt with by the Registrar under the provisions of the two succeeding sections.

3. In this connection it should not be overlooked that a copy of the reasons for refusal to register recorded by a *Sub-Registrar* shall be given free of charge under section 71; but this concession has not been extended to copies of reasons for refusal to register recorded by a *Registrar* and given under section 76. Under Schedule I, Article 6, of the Court Fees Act, these copies should bear a stamp of four annas if the amount or value of the subject-matter is Rs. 50 or less; of eight annas if it exceeds Rs. 50.

4. Section 7 now permits the establishment of offices of Joint Sub-Registrars with concurrent jurisdiction, and the same section allows the local Government to invest a special Sub-Registrar with all or any of the powers of the Registrar, except the power of hearing appeals against his own orders. Upon these two points further orders will be issued when the wishes of the Lieutenant-Governor in the matter are known; till then no change should be made in existing arrangements.

5. You will observe that section 55 requires a new index to be opened. This will be called index No. III, and will contain the names and additions of all persons executing every will and authority entered in Book No. III, and of the executors and persons respectively appointed thereunder, and *after the death of the testator or donor* (*but not before*) the names and additions of all persons claiming under the same. Books for this index are now being prepared, and will shortly be supplied to you. Till they are received, the necessary particulars should be noted on rough sheets. Particulars of wills should no longer be indexed in Index No. I; Book No. I, to which that index refers, being now described in section 51 as a "register of *non-testamentary* documents relating to immovable property." Further instructions regarding the proper mode of preparing this index will be furnished in the shape of a rule.

6. Section 17, clause *h*, authoritatively exempts from compulsory registration a very large class of documents which are merely preliminary to further transactions. Under clauses (*i*) to (*l*) the registration of awards and certain instruments to which Government or its officers are a party is declared to be purely optional.

7. In section 31 some ambiguity of language which existed in the old Act is corrected. A registering officer may now go to a private house in order that a document may be there presented to him. This section and section 89, which deals with the registration of certificates under the Land Improvement Act, provide the only two exceptions to the general rule laid down in section 32, that a document must be presented at the proper registration office by some person interested therein.

8. Section 34 introduces an important innovation. Under Act VIII of 1871 the Registrar could allow registration of a document, the parties to which did not appear till the usual time for appearance had expired, "on payment of a fine not exceeding ten times the amount of the proper registration fee." Under the new section the Registrar is allowed to levy a fine not exceeding ten times the amount of the proper registration fee in addition to the fine, if any, payable under section 24; that is to say, two fines are now leviable—under section 24 for delay in *presentation*, and under section 34 for delay in the *appearance of the parties* to admit execution.

9. A claimant under a document has power now to apply for process to require "the appearance of any person whose presence or testimony is necessary for the registration of such document." Under the former Act the presentant alone had this power (section 36).

10. The provisions of sections 40 and 42 should be noted. During the lifetime of a testator, or of a donor of an authority to adopt, his will or authority to adopt can be presented *for registration* only by himself, but it may be presented *for deposit* either by himself or his agent.

11. Clauses 2 and 3 of section 57 contain important restrictions on the grant of copies from Books Nos. III and IV and the indexes relating thereto. They should be borne in mind.

12. By section 84 "every registering officer appointed under this Act shall be deemed a public servant within the meaning of the Indian Penal Code;" and as section 2 of the Act declares that all appointments "made under Act VIII of 1871, or any of the enactments thereby repealed, shall be deemed to have been respectively made . . . . . under this Act . . . . . " there can now be no doubt that all rural Sub-Registrars are public servants within the meaning of the Indian Penal Code.

13. The last clause of the same section should also be noticed. A Sub-Registrar is not now a Court, and cannot, therefore, take action under sections 435, 436 of the Code of Criminal Procedure; but in the event of any intentional insult or interruption being offered to him during any proceeding under this Act, his remedy lies in a prosecution in the usual course under section 228 of the Indian Penal Code.

14. Section 89 is new. It makes it incumbent on officers granting certificates under the Land Improvement Act of 1871 to send a copy to the registering officer having jurisdiction over the lands comprised therein, and the registering officer is required to file the certificate in his Book No. I.

15. Revised rules necessitated by the alterations in the Act will be published in due course.

APPENDIX.

LIST OF DETAILED STATEMENTS.

General Statement ii

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General Statement of Deeds registered in the Registration

Number	Districts.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		REGISTRATIONS AFFECTING IMMOVABLE PROPERTY, BOOK I.																
		COMPULSORY.									OPTIONAL.							
		Number of registration offices.	Instruments of gift (section 17, clause 1).	Instruments of sale of the value of Rs. 100 and upwards.	Instruments of mortgage of the value of Rs. 100 and upwards.	Other instruments registered under section 17, clauses 2 and 3.	Perpetual leases (section 17, clause 4).	All leases (other than perpetual leases) which have been compulsorily registered under section 17, clause 4.	Total of compulsory registrations.	Ordinary fees paid for the same.	Instruments of sale of the value of less than Rs. 100.	Instruments of mortgage of the value of less than Rs. 100.	Other instruments registered under section 18, clauses 1 and 2.	Leases for one year or less (section 18, clause 3), and leases exempted under the provision in section 17.	Awards (section 18, clause 4).	Miscellaneous registrations other than certified copies of decrees and orders of Court.	Certified copies of decrees and orders of Court.	Total of optional registrations relating to immovable property.
										Rs. A.								
	Bengal.																	
	Office of the Inspector-General of Registration	...	...	.....	.....	...	.....	.....	.....	.....	.....	.....	...	.....	...	.....	...	
1	Burdwan	22	139	1,756	1,011	41	1,086	2,227	8,060	6,431 8	9,844	2,985	6	26	..	383	...	12,724
2	Bankoora	4	15	232	557	...	1,467	92	2,363	1,651 8	1,374	1,138	...	5	...	62	...	2,579
3	Beerbhoom	7	93	456	478	12	442	1,211	2,692	2,238 4	2,667	1,004	25	2	...	86	3	3,787
4	Midnapore	14	77	1,303	969	20	2,215	2,602	7,186	5,190 8	6,515	2,485	8	10	...	175	31	9,224
5	Hooghly	6	55	998	622	15	1,325	1,143	4,158	3,324 8	2,152	439	..	12	...	88	5	2,696
	Howrah	6	34	909	470	38	872	3,356	5,679	4,020 8	1,753	533	2	56	...	56	...	2,400
6	24-Pergunnahs	20	88	2,638	1,786	139	4,278	7,055	15,984	11,467 4	6,654	2,635	39	160	3	199	41	9,731
	Calcutta	1	38	1,141	602	355	36	409	2,731	17,512 8	31	2	1	33	1	209	1	278
7	Nuddea	12	56	617	940	18	2,982	4,827	8,940	5,759 8	1,426	933	4	32	2	124	16	2,537
8	Jessore	20	63	659	827	64	28,012	1,550	31,184	16,155 12	3,829	1,055	8	127	1	141	22	5,183
9	Moorshedabad	8	67	506	719	27	1,350	638	3,307	3,168 8	1,676	446	4	21	4	78	9	2,234
10	Dinagepore	6	36	456	247	5	26	246	1,016	1,243 8	1,205	122	...	5	...	69	1	1,402
11	Rajshahye	7	25	138	234	22	274	1,127	1,820	1,055 8	188	70	1	47	...	108	...	414
12	Rungpore	7	42	951	719	8	56	2,317	4,093	3,217 8	2,742	630	3	53	...	68	6	3,502
13	Bogra	3	17	77	152	1	42	1,057	2,346	1,309 0	186	118	...	4	...	2	2	312
14	Pubna	3	29	208	280	14	1,633	1,418	3,582	2,366 6	340	134	1	22	1	15	...	513
15	Darjeeling	3	5	122	82	...	.....	12	221	386 0	16	1	...	2	...	6	5	30
16	Julpoorce	3	16	645	294	1	40	379	1,375	1,401 0	537	137	...	39	...	22	...	735
17	Dacca	8	102	1,438	1,459	97	1,413	4,477	8,986	7,577 8	1,240	891	12	203	1	154	...	2,501
18	Furreedpore	9	30	542	603	124	10,721	3,281	15,301	8,463 0	1,728	477	47	91	...	88	2	2,433
19	Backergunge	14	49	1,452	2,119	18	17,808	1,241	22,687	13,725 0	3,484	2,844	25	111	...	143	4	6,611
20	Mymensingh	8	126	1,052	675	15	469	8,877	11,214	7,789 0	898	196	4	144	2	214	...	1,458
21	Tipperah	10	37	669	736	42	1,704	6,289	9,477	5,634 12	1,769	597	4	123	...	85	3	2,581
22	Chittagong	9	32	1,845	973	99	13,031	361	15,841	9,241 0	2,502	1,366	46	154	1	141	21	4,231
23	Noakholly	10	40	1,082	1,455	45	6,479	2,043	11,094	6,899 0	2,711	1,352	28	293	...	131	3	4,518
	Behar.																	
24	Patna	7	34	1,561	1,864	255	180	2,163	6,057	8,035 0	624	523	22	27	...	280	...	1,476
25	Gya	5	51	972	1,186	32	213	2,020	4,483	6,119 0	304	246	3	13	...	103	...	729
26	Shahabad	7	12	898	1,600	363	13	1,251	4,137	4,952 8	451	226	...	2	...	107	1	787
27	Mozufferpore	7	18	1,099	1,237	9	38	1,893	4,314	5,331 0	473	321	2	5	...	133	2	936
28	Durbhunga	7	19	999	942	20	29	1,828	3,824	4,760 8	479	273	4	4	...	103	...	865
29	Saran	5	18	710	1,808	69	46	1,618	4,265	5,594 8	356	994	16	24	...	90	3	1,483
30	Champarun	2	2	110	248	...	8	3,410	8,778	3,533 0	68	57	...	2	...	.....	...	127
31	Monghyr	9	20	781	1,527	32	56	3,856	6,292	7,048 0	385	308	11	47	...	29	...	780
32	Bhagulpore	5	13	404	895	...	153	5,159	6,714	5,019 8	330	210	...	27	1	75	1	644
33	Purneah	7	4	545	398	16	197	2,653	3,813	4,201 8	1,294	424	...	2	...	117	93	1,930
34	Maldah	3	30	209	438	...	2,021	1,237	3,935	2,328 8	1,225	300	1	28	...	151	7	1,712
35	Sonthal Pergunnahs ...	6	3	103	202	...	44	142	494	495 0	735	727	...	5	...	17	...	1,504
	Orissa.																	
36	Cuttack	4	25	418	441	31	18	182	1,115	1,229 0	1,194	194	3	1	...	38	...	1,430
37	Pooree	2	7	483	385	...	.....	310	1,185	993 0	1,530	428	...	17	...	25	30	1,830
38	Balasore	3	9	177	169	59	27	467	908	733 0	650	143	2	22	5	23	2	847
	Chola Nagpore.																	
39	Hazareebagh	4	7	119	447	27	224	1,202	2,026	1,905 0	92	843	...	97	1	22	1	956
40	Lohardugga	2	1	123	461	35	209	805	1,634	1,607 0	105	545	4	66	...	13	...	733
41	Singbhoom	1	1	9	26	6	17	329	388	247 8	16	8	2	...	...	1	...	27
42	Manbhoom	4	4	202	304	2	593	1,371	2,476	1,605 0	607	734	...	6	...	50	1	1,398
	Office of the Registrar of Joint-Stock Companies	...	...	.....	.....	...	.....	.....	.....	.....	.....	.....	...	...	...	.....	...	.....
	GRAND TOTAL ..	310	1,589	31,330	34,647	2,196	4,02,747	95,616	2,68,125	2,13,573 8	67,765	29,604	338	2,140	19	4,254	316	1,01,436

Offices in Bengal in the year 1876-77.

19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
		REGISTRATIONS AFFECTING MOVABLE PROPERTY, BOOK IV.															
Ordinary fees paid for the same.	Total value of unmovable property transferred.	Instruments of sale, &c., of movable property, section 18, clause 3.	Obligations for the payment of money (section 18, clause 7).	All other documents registered under section 18, clause 7.	Total of registrations in Book IV.	Ordinary fees paid for the same.	Number of sealed covers deposited, Book V.	Number of wills registered, Book III.	Number of written authorities to adopt other than those conferred by wills, Book III.	Number of registrations under section 24.	Number of registrations under section 34.	Number of refusals to register.	Number of powers-of-attorney attested.	Number of searches or applications for copies.	Total ordinary fees, including the entries in columns 19, 29, and 25, and the total fees paid for registrations under columns 27 and 28.	Total extraordinary fees.	Total expenditure.
Rs. A.	Rs.					Rs. A.									Rs. A.	Rs. A. P.	Rs. A. P.
.....	.....	.....	.....	.....	.....	.....	...	...	...	...	...	.....	.....	.....	.....	90 15 0	60,904 14 2
6,929 8	23,47,071	118	1,411	494	2,023	1,882 8	...	165	1	16	2	74	236	321	15,808 8	8,936 6 0	20,025 6 11
1,352 0	4,22,902	36	174	34	244	210 0	...	14	...	2	1	28	27	93	3,269 8	1,225 14 9	3,610 15 2
2,0,3 8	8,81,052	56	237	55	328	326 0	...	24	...	7	14	83	45	167	4,733 12	2,936 2 3	7 730 15 5
4,855 0	17,93,770	68	1,811	389	2,288	1,801 12	1	65	...	6	...	57	131	375	12,105 4	5,291 4 6	18,438 3 1
1,196 0	10,59,772	67	700	278	1,045	989 8	1	69	...	2	4	46	208	279	6,046 0	4,837 4 0	8,091 5 9
1,245 8	9,17,985	54	615	115	784	680 8	1	48	...	1	7	152	54	228	6,124 8	3,595 8 0	7,009 15 9
5,304 8	38,21,371	232	5,125	1,344	6,701	5,096 0	...	98	...	16	8	231	540	861	22,240 12	13,548 8 6	24,306 4 0
456 8	2,63,82,676	60	368	195	623	1,576 8	13	48	1	7	18	23	724	618	19,745 8	22,418 14 2	13,984 9 11
1,521 0	16,22,204	139	5,469	1,175	6,783	4,398 0	...	83	...	14	10	79	242	344	12,010 8	5,712 4 6	11,809 0 10
3,087 8	13,06,021	185	35,694	771	36,650	20,024 8	1	62	1	14	5	29	378	842	30,510 12	10,770 5 9	33,748 4 9
1,702 0	17,21,022	50	417	227	694	842 8	1	177	1	8	16	47	242	230	6,023 0	5,241 15 0	8,638 11 2
880 0	8,08,477	12	292	185	489	548 8	...	29	3	...	...	13	103	119	2,764 0	2,196 11 6	3,104 4 9
837 0	7,25,166	48	388	391	827	914 8	...	64	5	...	5	8	176	124	3,273 0	2,665 0 0	3,614 1 7
1,848 0	11,55,170	16	354	314	684	867 0	...	33	4	3	...	106	270	142	6,080 8	4,417 10 6	7,269 12 3
172 8	2,66,286	13	147	70	230	278 0	...	37	1	...	...	14	47	76	2,001 8	1,084 3 6	1,452 7 4
287 8	6,83,774	32	550	262	844	657 0	1	49	1	...	2	24	145	189	3,510 8	2,224 1 0	3,080 15 0
43 8	3,05,613	6	58	16	80	139 8	...	...	...	1	1	8	34	15	569 0	356 6 0	844 15 4
372 8	6,07,209	6	105	94	205	278 0	...	8	...	3	...	23	125	56	2,083 8	1,502 9 0	2,094 3 10
1,225 0	28,38,158	121	686	1,057	2,467	2,092 8	...	130	2	27	88	130	526	686	12,021 0	8,875 0 1	12,142 13 9
1,149 0	9,82,044	79	1,372	620	2,071	1,632 0	...	73	9	9	15	96	184	550	11,880 0	5,069 0 0	13,256 10 4
5,592 8	22,00,056	88	5,284	1,315	6,687	3,368 0	...	90	5	10	6	84	180	812	21,085 8	11,576 14 3	23,185 5 1
1,029 8	20,24,575	73	253	461	787	1,019 0	...	74	10	165	54	86	367	256	10,164 8	8,595 5 9	10,122 4 5
1,124 0	12,67,985	105	337	735	1,197	1,337 8	...	24	2	62	2	65	204	432	8,408 4	4,948 8 6	12,405 15 7
2,259 0	11,81,360	95	791	665	1,551	1,285 8	3	35	...	17	43	180	143	379	12,935 8	4,123 12 3	12,826 4 6
2 969 8	10,99,272	147	719	1,475	2,341	1,988 0	...	27	1	15	25	97	80	361	11,368 8	3,842 7 4	13,782 3 11
1,557 8	51,29,090	106	506	218	830	1,102 0	...	10	...	2	2	19	254	606	10,784 8	12,363 7 6	10,647 1 8
1,102 0	30,39,078	50	442	166	658	854 8	...	5	...	3	...	3	185	569	8,075 8	8,270 13 6	7,894 3 9
784 8	26,99,173	30	189	81	300	365 8	...	4	...	...	5	24	193	385	6,218 8	3,756 5 6	5,989 0 10
1,904 8	27,49,308	181	467	304	1,052	1,503 0	1	...	...	3	...	13	221	461	7,898 8	5,099 10 9	7,966 8 7
871 0	25,97,042	200	502	343	1,105	1,522 0	...	1	...	1	...	6	182	256	7,157 8	3,729 7 0	7,536 0 10
1,271 8	34,06,802	62	592	179	833	912 0	...	14	1	1	...	36	153	601	7,748 0	5,079 5 6	7,244 10 11
64 0	9,45,208	84	291	2,776	3,151	6,471 8	...	..	1	48	2	7	67	129	10,072 8	1,090 12 0	4,786 5 10
572 0	35,67,257	229	583	141	953	1,107 0	2	...	...	12	...	21	134	427	8,727 0	5,008 13 3	9,709 2 7
843 8	44,85,708	282	1,039	531	1,852	1,470 8	1	4	...	13	1	30	182	399	7,949 8	5,487 10 3	6,798 9 5
1,189 8	32,18,451	43	244	145	432	546 8	...	..	...	4	2	93	129	248	5,957 8	3,716 5 0	5,952 4 10
1,012 8	4,16,161	11	216	148	375	814 8	...	42	...	...	...	22	120	91	3,853 8	1,845 15 3	3,344 10 11
805 0	2,62,323	44	961	23	1,028	724 0	...	1	...	...	1	22	76	41	2,028 0	532 5 0	2,910 5 10
760 0	6,56,393	12	207	82	301	357 8	1	19	...	...	...	8	51	126	2,122 8	1,472 14 0	3,009 1 2
982 8	4,01,44v	11	265	73	349	367 8	...	60	...	1	...	4	55	103	2,583 0	570 4 8	2,056 8 0
458 8	3,01,877	28	177	37	242	275 8	...	15	...	...	...	46	33	128	1,525 0	820 14 0	1,774 14 6
330 0	7,53,083	29	278	30	346	456 0	...	...	...	4	2	16	33	42	2,751 0	793 3 0	2,699 4 4
385 0	5,72,435	16	233	86	335	368 8	...	...	...	3	1	18	59	96	2,360 8	805 7 8	2,191 11 5
14 0	45,260	.....	7	19	26	28 8	...	...	...	...	...	2	11	4	290 0	109 7 0	477 5 4
748 8	4,07,486	27	251	172	450	389 0	...	1	...	2	...	20	24	53	2,806 8	402 7 0	2,487 1 11
.....	.....	.....	.....	.....	.....	.....	...	...	...	...	...	.....	.....	.....	.....	4,082 6 0	23 12 0
61,754 8	9,48,51,063	3,334	69,047	18,900	91,281	74,066 4	27	1,681	51	497	282	2,452	7,585	13,362	3,56,330 4	2,10,551 13 6	4,30,168 13 6

STATEMENT No. 1.

Statement of Registrations, Receipts, and Expenditure of each Registration Office in Bengal during the year 1876-77.

Offices.	Total number of documents registered in books I, III, and IV.	Total amount of ordinary fees.	Total of other receipts.	Total receipts.	Total expenditure.	Remarks.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Office of the Inspector-General of Registration.	.....	.....	90 15 0	90 15 0	69,964 14 2	
Burdwan	1,824	1,839 8 0	2,528 12 0	4,368 4 0	5,001 4 4	
Jhandooghosh	925	699 8 0	221 8 0	831 0 0	512 13 0	
Maimari	1,213	906 0 0	580 7 0	1,492 7 0	1,025 12 7	
Salimabad	439	275 8 0	191 15 0	467 7 0	280 3 6	
Indas	1,258	741 0 0	224 5 0	995 5 0	708 5 9	
Sahebgunge	689	460 8 0	227 4 0	687 12 0	448 2 0	
Bood-Bood	891	609 8 0	126 6 0	726 14 0	665 1 0	
Ausgram	835	588 8 0	209 12 0	798 4 0	603 0 0	
Sonamukhi	848	527 8 0	196 2 0	723 10 0	555 15 0	
Culna	1,224	862 8 0	382 4 0	1,244 12 0	884 7 0	
Purbasthali	858	625 0 0	216 13 0	841 13 0	655 14 9	
Mantesear	1,372	877 8 0	502 14 0	1,380 6 0	1,103 1 0	
Cutwa	1,062	720 8 0	302 14 0	1,023 6 0	879 3 6	
Ketugram	1,029	690 0 0	439 12 0	1,079 12 0	568 14 0	
Mungleketo	1,355	839 8 0	363 0 0	1,202 8 0	993 12 0	
Raneegunge	1,426	1,016 0 0	338 1 9	1,354 1 9	1,020 5 3	
Asansole	588	415 0 0	154 8 9	569 8 9	333 12 6	
Koksa	321	215 0 0	96 8 0	311 8 0	195 3 0	
Jehanabads	929	629 0 0	380 0 0	1,009 0 0	859 11 3	
Goghat	1,337	856 8 0	486 6 0	1,322 14 0	807 9 0	
Kotulpore	1,412	899 8 0	316 15 6	1,216 7 6	967 11 0	
Rayna	1,121	755 0 0	413 14 0	1,168 14 0	891 6 0	
Total ...	22,973	15,898 8 0	8,036 6 0	24,834 14 0	20,025 6 11	
Bankoora	1,481	910 8 0	453 15 0	1,364 7 0	1,318 15 11	
Omlah	1,019	619 8 0	190 12 0	810 4 0	622 2 0	
Bishenpore	1,534	929 0 0	246 0 0	1,175 0 0	883 0 0	
Gangajalghattee	1,216	810 8 0	333 3 9	1,143 11 9	756 13 3	
Total ...	5,200	3,269 8 0	1,223 14 9	4,493 6 9	3,610 15 2	
Soory	1,240	978 4 0	1,795 1 3	2,233 5 3	3,757 6 8	
Rajnagar	515	308 0 0	137 8 0	445 8 0	330 4 0	
Surul	1,184	861 0 0	313 14 0	1,174 14 0	921 1 0	
Sakulipore	380	254 8 0	131 12 0	386 4 0	256 10 0	
Labhpore	795	497 0 0	206 15 0	703 15 0	470 14 6	
Hetampore	2,234	1,495 0 0	739 11 0	2,234 11 0	1,077 12 6	
Sikadub	483	340 0 0	151 5 0	491 5 0	337 2 9	
Total ...	6,831	4,733 12 0	2,936 2 3	7,669 14 3	7,730 15 5	
Midnapore	3,420	2,592 8 0	2,161 11 6	4,754 3 6	4,295 2 3	
Debra	301	200 8 0	84 8 6	285 0 6	105 6 0	
Keshpore	352	221 0 0	77 4 0	298 4 0	180 4 6	
Gurbetta	1,357	853 8 0	203 6 0	1,056 14 0	741 3 3	
Subong	1,276	779 12 0	344 3 6	1,123 15 6	800 9 3	
Dantoon	919	595 8 0	274 10 0	870 2 0	616 4 6	
Egra	719	487 8 0	173 8 6	661 0 6	455 2 9	
Contai	1,632	961 0 0	309 5 0	1,270 5 0	926 13 6	
Kajlagar	985	699 8 0	156 10 0	786 2 0	502 9 6	
Ghattal	1,591	1,042 8 0	309 5 6	1,402 13 6	1,081 5 0	
Jurah	1,105	721 0 0	362 14 0	1,083 14 0	226 0 10	
Tumlook	442	305 8 0	164 8 0	470 0 0	576 3 6	
Mahishadal	3,255	1,992 0 0	439 6 0	2,431 6 0	1,624 4 3	
Panchkura	1,189	743 8 0	179 0 0	922 8 0	707 1 0	
Total ...	18,743	12,105 4 0	5,291 4 6	17,396 8 6	13,438 3 1	
Hooghly	1,831	1,656 8 0	2,033 14 0	3,690 6 0	4,574 0 6	
Pundoon	924	649 8 0	588 8 0	1,238 0 0	789 9 9	
Balagar	896	307 8 0	260 12 0	568 4 0	436 3 3	
Dhaniyakhali	727	554 8 0	300 14 0	855 6 0	581 1 0	
Serampore	2,831	2,011 0 0	1,008 3 0	3,019 3 0	1,479 0 6	
Haripal	1,259	887 0 0	645 1 0	1,532 1 0	1,140 6 9	
Total ...	7,958	6,046 0 0	4,837 4 0	10,883 4 0	8,991 5 9	
Howrah	2,983	2,471 0 0	2,016 9 0	4,487 9 0	3,976 1 1	
Jagathullubpore	1,096	763 0 0	615 2 0	1,408 2 0	825 1 1	
Mohesbrakha	1,471	1,050 8 0	288 1 0	1,338 9 0	1,075 15 6	
Shampore	196	114 8 0	21 12 0	136 4 0	50 13 0	
Amta	1,362	897 0 0	369 8 0	1,266 8 0	915 12 1	
Khanakool	1,420	828 8 0	254 8 0	1,083 0 0	766 5 0	
Total ...	8,728	6,124 8 0	3,595 8 0	9,720 0 0	7,609 15 9	
Alipore	4,183	4,098 12 0	5,145 13 0	9,244 9 0	5,714 2 2	
Sealdah	1,687	1,307 0 0	1,481 7 0	2,788 7 0	1,805 9 11	
Cossipore	956	983 0 0	847 0 0	1,833 0 0	1,414 11 9	
Bahnapore	2,080	1,295 8 0	865 9 0	1,631 1 0	1,182 15 9	
Baraset	2,358	1,373 8 0	606 10 0	1,980 2 0	1,521 4 3	
Mamecknagar	1,198	655 0 0	245 1 0	900 1 0	458 11 1	
Nailati	2,559	1,477 8 0	561 14 0	2,039 6 0	1,537 9 10	
Barrackpore	75	56 8 0	22 0 0	78 8 0	19 0 0	
Khardaha	1,632	1,076 8 0	484 8 0	1,561 0 0	785 15 4	
Russeerhaut	1,472	884 8 0	482 0 0	1,366 8 0	954 0 0	
Baduria	1,084	685 0 0	502 12 0	1,187 12 0	850 15 0	
Barripore	1,816	1,043 0 0	372 0 0	1,415 0 0	1,060 6 9	
Jaynagar	1,043	664 8 0	249 8 0	914 0 0	647 4 7	
Diamond Harbour	732	446 8 0	101 4 0	547 12 0	845 4 6	
Sultanpore	1,403	779 8 0	202 12 6	982 4 6	696 13 1	
Carried over ...	24,198	17,309 4 0	11,670 2 6	29,009 6 6	19,053 12 0	

STATEMENT No. I—*continued.*

OFFICES.	Total number of documents registered in books I, III, and IV.	Total amount of ordinary fees.	Total of other receipts.	Total receipts.	Total expenditure.	REMARKS.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ...	24,168	17,399 4 0	11,070 2 6	29,069 6 6	19,653 12 0	
Mathurapore	1,087	610 0 0	150 5 0	760 5 0	523 2 9	
Deripore	2,044	1,157 0 0	216 8 0	1,373 8 0	785 14 6	
Satkhira	2,357	1,501 8 0	923 0 0	2,284 8 0	1,787 5 7	
Kaliganje	1,607	1,098 0 0	316 15 0	1,324 15 0	831 7 0	
Kalarua	1,251	714 0 0	271 10 0	985 10 0	724 10 3	
Total ...	32,514	22,219 12 0	13,548 8 6	35,798 4 6	24,306 4 1	
Calcutta	3,682	19,745 8 0	22,418 14 2	42,164 6 2	15,984 9 10	
Kishnaghur	2,355	2,178 0 0	1,584 2 3	3,762 2 3	3,283 14 10	
Bongong	2,615	1,477 0 0	504 7 0	1,981 7 0	1,222 1 0	
Meherspore	1,211	749 8 0	278 14 0	988 6 0	342 10 0	
Chooadanga	1,606	997 0 0	380 6 3	1,378 6 3	927 12 4	
Koochten	2,740	1,482 0 0	654 7 9	2,136 7 0	1,199 13 9	
Dowlutpore	861	474 8 0	150 12 0	625 4 0	340 10 3	
Kumarkhali	2,311	1,274 8 0	597 3 0	1,871 11 0	1,206 9 7	
Meherpore	1,377	913 0 0	331 12 0	1,244 12 0	803 1 6	
Ramghat	1,073	832 8 0	593 10 0	1,426 2 0	875 14 0	
Jaguha	665	424 0 0	168 7 0	592 7 0	460 4 3	
Chakdah	884	571 8 0	193 4 0	765 12 0	482 3 3	
Santipore	1,015	637 0 0	301 0 0	938 0 0	600 2 1	
Total ...	18,313	12,010 8 0	5,712 4 6	17,722 12 6	11,899 0 10	
Jessore	3,859	2,353 12 0	2,051 12 3	4,405 8 3	5,635 4 7	
Bagherpara	1,938	1,070 8 0	210 9 0	1,281 1 0	892 9 6	
Gadkhali	4,258	2,214 8 0	270 14 0	2,515 6 0	1,883 6 3	
Kaliagunge	4,719	2,578 0 0	507 4 0	3,085 4 0	1,173 6 7	
Keshopore	4,471	2,280 8 0	473 0 0	2,753 8 0	1,652 14 2	
Monirampore	5,391	2,887 8 0	791 1 0	3,678 9 0	2,125 14 0	
Khoolna	3,202	1,710 0 0	594 8 6	2,304 8 6	1,463 13 3	
Deluti	1,955	1,069 0 0	156 10 0	1,225 10 0	834 3 9	
Dumuriya	3,279	1,642 8 0	449 3 0	2,091 11 0	1,618 15 6	
Magoorah	4,993	2,686 0 0	693 7 0	3,379 7 0	1,825 11 7	
Sulkhipa	1,015	624 8 0	72 14 0	697 6 0	285 6 0	
Muhammadpore	3,395	1,804 0 0	307 1 0	2,001 1 0	1,161 15 9	
Narail	3,330	1,859 8 0	545 13 0	2,405 5 0	1,391 13 3	
Kutiya	3,154	1,789 0 0	225 8 0	1,814 8 0	1,159 5 5	
Lakhuripusa	4,753	2,146 8 0	739 1 0	2,885 9 0	1,898 15 8	
Bazirhat	2,423	1,356 0 0	471 5 0	1,827 5 0	1,338 7 10	
Morellaganje	5,105	1,833 8 0	543 12 0	2,377 4 0	2,117 5 6	
Jhenida	5,676	3,067 0 0	644 5 0	3,711 5 0	2,082 6 11	
Kotchandpore	3,062	1,609 0 0	847 11 0	2,016 11 0	1,482 9 6	
Sulkopa	5,732	3,018 8 0	784 11 0	3,803 3 0	1,504 12 2	
Total ...	73,680	39,519 12 0	10,770 5 9	50,290 1 9	33,748 4 9	
Berhampore	1,192	1,621 0 0	2,018 9 0	3,639 9 0	2,989 3 3	
Kandi	842	675 8 0	880 10 0	1,556 2 0	1,156 3 6	
Gowas	978	654 8 0	592 5 0	1,246 13 0	1,090 11 5	
Lalbagh	205	307 8 0	372 12 0	680 4 0	462 8 0	
Baluchar	599	788 0 0	444 12 0	1,232 12 0	882 3 0	
Jungypore	603	538 8 0	253 4 0	791 12 0	644 11 5	
Dhuliyan	927	637 0 0	275 0 0	912 0 0	644 1 0	
Rampore Haut	1,067	801 0 0	404 11 0	1,205 11 0	759 1 7	
Total ...	6,413	6,023 0 0	5,241 15 0	11,264 15 0	8,638 11 2	
Dinagepore	938	1,197 0 0	1,341 1 6	2,538 1 6	1,271 9 3	
Raygunge	175	132 8 0	104 0 0	236 8 0	200 7 0	
Balooghat	79	123 8 0	127 12 0	251 4 0	40 0 0	
Phoolbaria	557	424 8 0	374 0 0	798 8 0	552 7 6	
Boraunji	1,189	885 8 0	249 14 0	1,135 6 0	1,019 13 0	
Northern Bengal State Railway, Upper Section.	1	1 0 0	.....	1 0 0	.....	
Total ...	2,939	2,764 0 0	2,196 11 6	4,960 11 6	3,104 4 9	
Bauleah	789	1,083 0 0	1,029 5 0	2,112 5 0	1,387 9 2	
Puhya	780	618 0 0	395 12 0	1,013 12 0	700 8 0	
Bilmariya	364	207 8 0	177 0 0	432 8 0	282 12 0	
Noornallabad	.....	.....	.....	.....	.....	Not opened.
Nattore	1,084	1,174 8 0	906 15 0	2,081 7 0	987 14 11	
East Singra	100	77 8 0	156 0 0	233 8 0	119 7 0	
Northern Bengal State Railway, Lower Section.	22	22 8 0	.....	22 8 0	129 14 0	
Total ...	3,139	3,273 0 0	2,663 0 0	5,936 0 0	3,614 1 1	
Ranpore	1,546	1,459 0 0	1,392 7 0	2,851 7 0	1,995 15 7	
Phorambari	601	437 8 0	237 15 0	675 7 0	433 12 6	
Bagdogra	761	511 0 0	196 12 0	707 12 0	374 11 9	
Allumbiditar	1,552	853 0 0	702 12 0	1,555 12 0	1,313 13 0	
Kurigram	1,279	979 8 0	798 9 0	1,778 1 0	1,152 6 5	
Gyebanda	1,300	847 8 0	717 0 0	1,564 8 0	872 3 3	
Gobindgange	1,496	993 0 0	572 3 6	1,565 3 6	1,126 13 9	
Total ...	8,335	6,080 8 0	4,417 10 6	10,498 2 6	7,269 12 3	
Bogra	2,630	1,811 8 0	972 10 0	2,784 2 0	1,400 5 4	
Chatnagawan	108	93 8 0	33 12 0	127 4 0	14 10 0	
Palmchibi...	88	96 8 0	77 13 6	174 5 6	37 8 0	
Total ...	2,826	2,001 8 0	1,084 3 6	3,085 11 6	1,452 7 4	

STATEMENT No. I—*continued.*

OFFICES.	Total number of documents registered in books I, III, and IV.	Total amount of ordinary fees.	Total of other receipts.	Total receipts.	Total expenditure.	REMARKS
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Pubna	2,036	1,467 0 0	1,258 11 0	2,725 11 0	1,593 5 1	
Serajgunge	1,356	1,158 0 0	706 10 0	1,864 10 0	1,029 9 8	
Shahzadpore ...	1,597	885 8 0	558 12 0	1,444 4 0	1,058 1 0	
Total ...	4,989	3,510 8 0	2,524 1 0	6,034 9 0	3,680 15 9	
Darjeeling	118	287 8 0	147 7 0	434 15 0	396 15 0	
Kurseong	.....	.....	.....	.....	.....	
Terai	213	281 8 0	188 15 0	470 7 0	448 0 4	
Total ...	331	569 0 0	336 5 0	905 6 0	844 15 4	
Julpigoree	1,576	1,530 0 0	906 6 0	2,436 6 0	1,349 0 0	
Boda	662	470 0 0	366 15 0	836 15 0	637 12 6	
Buxa	85	83 8 0	29 4 0	112 12 0	107 7 4	
Total ...	2,323	2,083 8 0	1,302 9 0	3,386 1 0	2,094 3 10	
Dacca	3,016	4,541 0 0	5,554 6 7	10,095 6 7	5,591 10 8	
Kalegunge	1,076	872 8 0	355 10 0	1,228 2 0	1,028 15 3	
Sabhar	635	469 0 0	152 0 0	621 0 0	387 13 6	
Jaykrishnapore ...	960	719 8 0	318 15 0	1,068 7 0	864 15 0	
Munshigunge	2,247	1,626 8 0	863 11 6	2,490 3 6	1,337 11 9	
Srinagar	2,412	2,116 0 0	827 11 6	2,943 11 6	1,487 7 2	
Manickgunge	1,725	1,186 0 0	567 1 6	1,753 1 6	892 7 6	
Harirampore	615	460 8 0	235 8 0	696 0 0	551 13 0	
Total ...	13,586	12,021 0 0	8,875 0 1	20,896 0 1	12,142 13 9	
Furreedpore	3,206	1,903 0 0	1,293 4 0	3,196 4 0	4,178 7 2	
Sadpore	2,639	1,454 0 0	387 4 0	1,841 4 0	1,255 15 0	
Bhunga	2,497	1,470 0 0	398 10 0	1,868 10 0	1,549 14 6	
Muksadpore	2,092	1,144 8 0	382 7 0	1,526 15 0	1,028 4 6	
Goalundo	645	369 0 0	124 3 0	493 3 0	609 5 1	
Pangsa	2,292	1,277 8 0	497 1 0	1,774 9 0	1,271 14 6	
Belgachi	1,151	638 8 0	357 5 0	995 13 0	599 2 6	
Mairipore...	3,059	1,823 0 0	613 6 0	2,446 6 0	1,408 8 8	
Pabang	2,326	1,790 8 0	1,015 8 0	2,806 0 0	1,555 2 5	
Total ...	19,887	11,880 0 0	5,069 0 0	16,949 0 0	13,256 10 4	
Burrisal	4,951	3,803 8 0	5,470 2 9	9,273 10 9	5,675 10 3	
Backergunge	2,009	1,241 0 0	715 5 0	1,956 5 0	1,362 15 2	
Patarhat	1,879	1,223 8 0	456 5 0	1,679 13 0	1,304 12 5	
Nalchiti	2,058	1,194 8 0	436 12 6	1,631 4 6	1,241 0 3	
Jhalokhati	3,127	1,790 8 0	773 3 0	2,563 11 0	1,928 10 9	
Gournadi	2,418	1,447 8 0	433 9 0	1,881 1 0	1,370 12 3	
Perozepore	2,177	1,278 8 0	473 0 0	1,751 8 0	1,702 5 6	
Sarupkati	2,127	1,184 0 0	398 10 0	1,582 10 0	1,083 7 9	
Matheriya	2,194	1,251 0 0	354 3 0	1,605 3 0	1,352 3 9	
Patuakhally	1,957	1,119 8 0	367 9 0	1,487 1 0	1,378 11 9	
Bauphal	1,614	1,019 8 0	420 11 0	1,440 3 0	1,113 8 3	
Gulisakhali...	1,924	1,170 8 0	603 6 0	1,773 14 0	1,204 12 6	
Dowlat Khan	3,351	2,001 8 0	311 7 0	2,312 15 0	1,747 12 9	
Barhanuddin Howladar ...	2,260	1,340 8 0	362 11 0	1,703 3 0	1,042 9 11	
Total ...	34,080	21,065 8 0	11,570 14 8	32,642 6 3	23,185 5 1	
Mymensingh	4,006	3,453 8 0	4,122 3 3	7,575 11 3	3,176 6 7	
Netrokona	3,254	1,876 0 0	1,533 7 0	3,409 7 0	2,179 2 9	
Atia	1,664	1,264 0 0	771 7 6	2,035 7 6	980 9 0	
Pingna	652	501 0 0	218 8 0	719 8 0	527 10 0	
Jamalpore	1,470	937 0 0	114 4 0	1,051 4 0	679 6 1	
Sherpore	737	580 8 0	258 10 0	839 2 0	671 0 0	
Kishoregunge	900	793 8 0	1,015 6 0	1,808 14 0	937 4 0	
Bazidpore	900	759 0 0	561 8 0	1,320 8 0	970 14 0	
Total ...	13,543	10,164 8 0	8,595 5 9	18,759 13 9	10,122 4 5	
Comillah	2,545	1,482 4 0	1,574 12 6	3,057 0 6	5,393 5 3	
Chandpagaon	895	494 8 0	148 15 0	643 7 0	406 12 6	
Barkamta	1,443	1,090 8 0	754 8 0	1,845 0 0	1,058 6 11	
Lakhsham	847	628 8 0	335 5 0	961 13 0	642 7 6	
Chandpore	1,774	1,113 0 0	494 6 0	1,607 6 0	1,328 1 0	
Hajigunge	628	450 8 0	278 3 0	728 11 0	419 1 0	
Muradnagar	1,808	1,104 0 0	387 9 0	1,491 9 0	975 7 2	
Brahmunberia	1,571	1,016 0 0	544 2 0	1,560 2 0	1,082 13 6	
Kusia	989	555 8 0	142 12 0	698 4 0	503 6 3	
Gouripoore	643	475 8 0	288 0 0	763 8 0	506 2 6	
Total ...	13,233	8,408 4 0	4,948 8 6	13,356 12 6	12,405 15 7	
Chittagong	2,273	1,966 0 0	2,206 2 0	3,872 2 0	4,655 0 6	
Satkhaniya.	5,886	2,950 0 0	401 7 0	3,351 7 0	1,736 0 0	
Patikchari	2,317	1,134 8 0	270 4 0	1,704 12 0	976 14 11	
Patiya	4,335	2,536 8 0	355 0 0	2,891 8 0	1,560 9 6	
Raujan	2,953	1,751 0 0	266 9 0	2,017 9 0	1,098 15 1	
Hathazari	1,614	963 0 0	215 11 3	1,178 11 3	935 9 3	
Bhatiyari	1,304	796 8 0	228 4 0	1,024 12 0	1,001 10 0	
Cox's Bazar	901	570 0 0	116 3 0	686 3 0	506 8 0	
Ramu	565	318 0 0	64 4 0	382 4 0	355 1 3	
Total ...	21,708	12,035 8 0	4,123 12 3	17,059 4 3	12,826 4 6	

STATEMENT No. I—*continued.*

Offices.	Total number of documents registered in books I, III, and IV.	Total amount of ordinary fees.	Total of other receipts.	Total receipts.	Total expenditure.	Remarks.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Bhulloah	2,453	1,645 0 0	1,105 7 7	2,750 7 7	5,052 5 5	
Hariya	361	248 8 0	93 12 0	342 4 0	255 15 0	
Lakmipoora	3,030	2,428 0 0	274 5 9	2,702 5 9	1,809 3 1	
Ramgunge	1,005	1,007 0 0	240 7 6	1,247 7 6	964 10 0	
Bamni	1,126	796 0 0	327 2 0	1,123 2 0	941 3 0	
Begumgunge	2,381	1,520 0 0	535 9 0	2,055 9 0	1,302 7 6	
Sundeep	749	459 8 0	81 10 0	541 2 0	505 12 6	
Feeny	2,121	1,480 8 0	715 2 6	2,195 10 6	1,404 13 8	
Mirsarai	2,061	1,197 8 0	289 6 0	1,486 14 0	914 9 6	
Chhagalniya	1,074	886 8 0	169 9 0	756 1 0	631 4 9	
Total ...	17,951	11,368 8 0	3,842 7 4	15,210 15 4	13,782 3 11	
Patna	3,951	5,392 8 0	8,352 9 6	13,745 1 6	4,527 6 10	
Nanbutpore	791	851 0 0	442 12 0	1,293 12 0	809 10 0	
Barrh	1,403	1,220 0 0	349 0 0	1,579 0 0	948 9 1	
Behar	1,247	1,093 0 0	1,236 14 0	3,329 14 0	2,314 12 6	
Hilsa	442	622 8 0	875 15 0	1,498 7 0	1,124 13 9	
Dinapore	874	819 0 0	658 5 0	1,477 5 0	705 7 6	
Bankipore Canal Department ...	125	126 8 0	50 0 0	176 8 0	156 6 0	
Total ...	8,433	10,734 8 0	12,365 7 6	23,099 15 6	10,647 1 8	
Gya	3,158	4,422 8 0	5,607 6 6	10,119 14 6	4,093 14 0	
Sherghotty	356	529 0 0	431 12 0	960 12 0	655 11 0	
Jehanabad	1,019	1,314 0 0	972 12 0	2,286 12 0	1,362 4 4	
Nowadah	544	778 8 0	679 12 0	1,458 4 0	808 12 11	
Aurungabad	798	1,031 8 0	495 3 0	1,526 11 0	918 9 6	
Total ...	5,875	8,075 8 0	8,276 13 6	15,352 5 6	7,894 3 9	
Arrah	1,701	2,120 0 0	2,571 7 0	4,691 7 0	2,843 9 5	
Jugdispore	342	384 8 0	184 13 0	568 5 0	319 11 9	
Bhojpoorah	539	737 8 0	155 6 0	892 14 0	579 8 10	
Buxar	1,007	1,129 8 0	202 7 0	1,331 15 0	923 2 6	
Sasseram	1,105	1,406 8 0	502 4 6	1,908 12 6	1,024 2 4	
Buxar Canal Department ...	241	270 0 0	51 0 0	321 0 0	179 14 0	
Sasseram Canal Department ...	152	170 8 0	.....	170 8 0	120 0 0	
Total ...	5,228	6,218 8 0	3,756 5 6	9,974 13 6	5,990 0 10	
Mozufferpore	1,973	2,757 8 0	3,259 15 0	6,017 7 0	3,330 15 6	
Paro	494	662 8 0	289 7 0	971 15 0	776 7 9	
Katra	550	664 0 0	187 4 0	850 4 0	545 7 9	
Hajeepore	1,302	1,330 0 0	496 5 9	1,826 5 9	1,160 1 4	
Malma	584	679 0 0	290 13 0	969 13 0	745 15 0	
Seetamurhee	1,056	1,322 8 0	330 7 0	1,653 15 0	890 13 3	
Jaleh	343	404 0 0	215 7 0	619 7 0	506 11 6	
Total ...	6,302	7,838 8 0	5,069 10 9	12,908 2 9	7,956 8 7	
Durbhunga	1,529	2,086 8 0	1,677 7 0	3,763 15 0	2,776 3 10	
Bahera	537	693 8 0	296 2 0	989 10 0	658 11 0	
Rausarha	552	711 0 0	223 6 0	934 6 0	657 4 0	
Madhoobunnee	975	1,270 0 0	589 9 0	1,859 9 0	1,047 5 6	
Madhepur	272	324 8 0	64 9 0	389 1 0	348 9 9	
Tajpore	1,005	1,234 8 0	475 10 0	1,710 2 0	1,103 14 6	
Dalsingseral	925	927 8 0	492 12 0	1,420 4 0	920 0 3	
Total ...	5,795	7,157 8 0	3,729 7 0	10,886 15 0	7,536 0 10	
Chupra	2,924	3,839 0 0	3,599 6 0	7,438 6 0	3,813 1 6	
Ammour	1,474	1,305 0 0	490 9 0	1,795 9 0	1,333 5 0	
Sewan	1,246	1,440 8 0	577 1 0	2,017 9 0	1,004 9 4	
Darauli	570	618 0 0	194 8 6	812 8 6	474 11 4	
Gopalgunge	483	545 8 0	217 13 0	763 5 0	418 15 9	
Total ...	6,696	7,748 0 0	5,079 5 6	12,827 5 6	7,244 10 11	
Motihari	10,669	8,781 8 0	1,318 8 0	10,100 0 0	3,744 1 4	
Betiah	1,388	1,291 0 0	342 4 0	1,633 4 0	1,042 4 6	
Total ...	12,057	10,072 8 0	1,660 12 0	11,733 4 0	4,786 5 10	
Monghyr	2,623	2,724 8 0	3,303 13 3	6,028 5 3	3,489 15 11	
Sooraigurrah	785	780 0 0	243 9 0	1,023 9 0	694 14 9	
Gogri	783	1,257 0 0	238 12 0	1,495 12 0	1,047 12 0	
Kharakpur	777	550 8 0	122 13 0	673 5 0	439 15 6	
Begoo Seral	1,060	1,119 8 0	314 3 0	1,433 11 0	1,039 6 11	
Teghra	722	746 0 0	411 15 0	1,157 15 0	944 1 0	
Jamooee	506	537 0 0	215 3 0	752 3 0	498 0 6	
Sikandrah	372	423 8 0	114 13 0	538 5 0	462 0 9	
Shaikhpoorah	457	589 0 0	643 12 0	1,232 12 0	1,022 15 3	
Total ...	8,085	8,727 0 0	5,608 13 3	14,335 13 3	9,709 2 7	
Bhagulpore...	5,181	3,936 8 0	2,989 1 9	6,925 9 9	3,976 3 0	
Colgong	1,565	1,029 0 0	114 8 0	1,143 8 0	837 14 9	
Banka	817	642 0 0	167 8 0	809 8 0	693 14 3	
Madhepoorah	934	822 0 0	194 11 0	1,016 11 0	639 15 3	
Soopool	667	920 0 0	221 13 6	1,141 13 6	618 10 2	
Total ...	9,214	7,349 8 0	3,687 10 3	11,037 2 3	6,766 9 5	

STATEMENT No. I—*concluded.*

Offices.	Total number of documents registered in books I, III, and IV.	Total amount of ordinary fees.	Total of other receipts.	Total receipts.	Total expenditure.	Remark
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Purneah	1,779	2,515 0 0	1,508 14 0	4,023 14 0	1,901 9 3	
Munshi	152	116 0 0	112 8 0	228 8 0	139 14 0	
Arrareah	1,053	610 0 0	162 0 0	772 0 0	675 8 6	
Ramgunge	545	304 8 0	126 12 0	491 4 0	370 14 0	
Kissengunge	598	552 8 0	387 0 0	939 8 0	840 5 3	
Bahadurgunge	796	648 8 0	873 9 0	1,522 1 0	1,020 2 1	
Kalnagunge	1,252	1,151 0 0	525 10 0	1,676 10 0	963 15 9	
Total ...	6,175	5,937 8 0	3,716 5 0	9,653 13 0	5,952 4 10	
Maldah	2,389	1,843 0 0	1,198 3 3	3,041 3 3	1,426 13 5	
Chanchal	1,250	962 0 0	563 12 0	1,025 12 0	825 15 0	
Nawabgunge	2,425	1,318 8 0	282 0 0	1,630 8 0	1,191 14 6	
Total ...	6,064	3,853 8 0	1,843 15 3	5,697 7 3	3,444 10 11	
Nyadoomka	912	571 0 0	148 8 0	719 8 0	1,011 11 6	
Rajmehal	511	328 8 0	129 10 0	458 2 0	520 1 6	
Pakour	117	80 0 0	13 0 0	93 0 0	193 10 0	
Godda	522	390 0 0	101 1 0	491 1 0	374 0 0	
Deoghur	921	631 0 0	138 2 0	769 2 0	711 9 6	
Jamtara	44	27 8 0	2 0 0	29 8 0	99 5 4	
Total ...	3,027	2,028 0 0	532 5 0	2,560 5 0	2,910 5 10	
Cuttack	1,257	1,244 0 0	1,153 9 0	2,397 9 0	1,357 11 7	
Jugutsingpore	655	459 0 0	88 6 0	518 6 0	348 7 6	
Kendrapara	324	249 8 0	75 0 0	324 8 0	628 11 11	
Jajpore	629	499 0 0	155 15 0	654 15 0	674 2 2	
Total ...	2,865	2,422 8 0	1,472 14 0	3,895 6 0	3,009 1 2	
Pooree	2,104	1,754 8 0	517 15 8	2,272 7 8	1,377 4 3	
Khoordah	1,320	828 8 0	61 5 0	889 13 0	679 3 9	
Total ...	3,124	2,583 0 0	579 4 8	3,162 4 8	2,056 8 0	
Balasore	904	668 0 0	464 15 0	1,132 15 0	851 8 3	
Jellasore	353	274 8 0	180 4 0	454 12 0	348 5 2	
Bhuddruck	755	582 8 0	175 11 0	758 3 0	575 1 1	
Total ...	2,012	1,525 0 0	820 14 0	2,345 14 0	1,774 14 6	
Hazareebagh	1,058	1,016 0 0	485 8 0	1,501 8 0	1,344 1 1	
Chatra	425	433 8 0	98 5 0	531 13 0	451 15 3	
Burhi	511	463 8 0	63 0 0	526 8 0	360 15 6	
Pachamba	934	838 0 0	146 6 0	984 6 0	542 4 6	
Total ...	2,928	2,751 0 0	793 3 0	3,544 3 0	2,699 4 4	
Ranchi	2,014	1,590 0 0	443 6 6	2,042 6 6	1,396 0 0	
Palamow	688	761 8 0	362 0 9	1,123 8 9	765 11 5	
Total ...	2,702	2,360 8 0	805 7 3	3,165 [redacted] 3	2,161 11 5	
Chyebassa	441	290 0 0	109 7 0	399 7 0	477 5 4	
Purulia	1,677	1,116 0 0	189 10 0	1,305 10 0	993 0 6	
Rachunathpore	1,197	745 8 0	98 10 0	844 2 0	618 1 0	
Manbazar	1,093	688 0 0	96 15 0	784 15 0	475 8 5	
Gobindpore	358	257 0 0	17 4 0	274 4 0	400 8 0	
Total ..	4,325	2,806 8 0	402 7 0	3,208 15 0	2,487 1 11	
Office of the Registrar of Joint Stock Companies.	.....	.....	4,082 6 0	4,082 6 0	23 12 0	
Grand Total ...	4,65,574	3,56,330 4 0	2,10,551 13 6	5,66,882 1 6	4,30,168 13 6	

STATEMENT No. 11

STATEMENT

Comparative Statement of Registrations in each Registration

Number.	1	2		3		4		5		6	
		REGISTRATIONS AFFECTING									
		COMPULSORY.									
	Districts.	Instruments of gift (section 17, clause 7).		Instruments of sale of the value of Rs. 100 and upwards.		Instruments of mortgage of the value of Rs. 100 and upwards.		Other instruments registered under section 17, clauses 2 and 3.		Perpetual leases (section 17, clause 4).	
		1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
	Bengal.										
1	Burdwán ...	81	139	2,047	1,756	2,262	1,911	22	41	2,106	1,986
2	Bankoora	5	15	279	232	721	557	.....	.....	1,457	1,367
3	Beerbhoom ...	41	63	559	456	594	478	1	12	398	442
4	Midnapore ...	41	77	1,505	1,303	1,348	989	2	20	2,570	2,216
5	Hooghly	29	55	1,043	998	743	622	37	15	1,221	1,325
5	Howrah ...	30	34	930	909	568	470	46	38	943	872
6	24-Pergunnahs ...	63	88	2,760	2,638	1,827	1,786	81	139	3,541	4,278
6	Calcutta	33	38	1,201	1,141	694	662	217	355	34	36
7	Nuddea ...	20	56	568	617	867	940	18	18	2,492	2,982
8	Jessore	33	63	714	650	732	827	31	64	24,735	28,012
9	Moorshedabad ...	23	67	479	506	768	719	11	27	862	1,350
10	Dinagepore ...	20	36	441	456	202	247	45	5	38	26
11	Rajshahye	16	25	142	138	201	234	118	22	304	274
12	Rungpore ...	45	42	894	951	630	719	.....	8	120	56
13	Bogra	19	17	108	77	157	152	7	1	59	12
14	Pubna	21	29	192	208	202	280	4	14	1,569	1,633
15	Darjeeling...	1	5	86	122	75	82	2	.....	.....	.....
16	Julpigoree	6	16	491	645	197	294	1	1	56	40
17	Dacca ...	70	102	1,378	1,438	1,516	1,459	61	97	1,504	1,413
18	Furreedpore ...	23	30	518	542	611	603	99	124	9,657	10,721
19	Backergunge	51	49	1,620	1,452	2,271	2,119	36	18	21,060	17,808
20	Mymensingh	62	126	1,098	1,052	600	675	13	15	472	469
21	Tipperah	20	37	718	689	694	730	34	42	1,878	1,704
22	Chittagong	32	32	1,321	1,345	874	973	73	99	19,567	13,031
23	Noakholly	38	40	1,108	1,032	1,697	1,455	98	45	9,935	6,479
	Behar.										
24	Patna	32	34	1,273	1,561	1,603	1,864	236	255	103	180
25	Gya	20	51	706	972	1,034	1,188	88	32	188	213
26	Shahabad	15	12	843	808	1,696	1,600	185	363	18	13
27	Mozufferpore	11	18	1,094	1,090	1,248	1,257	13	9	30	38
28	Durbhunga	16	19	959	909	978	962	13	20	69	29
29	Sarun	16	18	735	716	1,166	1,868	47	69	48	46
30	Champarun ...	1	2	127	110	185	248	4	.....	17	8
31	Monghyr	38	20	626	781	1,357	1,527	65	52	81	56
32	Bhagulpore	15	13	479	494	773	895	2	.....	87	153
33	Purneah	4	4	485	545	396	398	3	16	107	107
34	Maldah	25	30	188	209	479	438	4	...	641	2,021
35	Sonthal Pergunnahs	...	3	103	103	174	202	.....	...	13	44
	Orissa.										
36	Cuttack	8	25	366	418	433	441	42	31	33	18
37	Pooree	5	7	410	483	369	385	.....	.....	1	.....
38	Balasore	3	9	181	177	102	169	44	59	48	27
	Chota Nagpore.										
39	Hazareebagh	3	7	75	119	410	447	5	27	213	224
40	Lohardugga ...	7	1	143	123	592	461	41	35	242	209
41	Singhbhoom ...	3	1	10	9	12	26	24	6	10	17
42	Manbhoom ...	7	4	170	202	307	304	.....	2	686	593
	Total	1,062	1,589	31,290	31,330	34,545	34,647	1,873	2,196	106,399	102,747

No. II.

District of the Bengal Presidency for the years 1875-76 *and* 1876-77.

7		8		9		10		11		12	

IMMOVABLE PROPERTY IN BOOK I.

				Optional.							
All leases (other than perpetual leases) which have been compulsorily registered under section 17, clause 1.		Total of compulsory registrations.		Instruments of sale of the value of less than Rs. 100.		Instruments of mortgage of the value of less than Rs. 100.		Leases for one year or less (section 18, clause 3), and leases exempted under the provisions in section 17.		Awards (section 18, clause 4).	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
2,119	2,227	8,637	8,060	10,332	9,344	3,138	2,985	24	26	.....	.....
78	92	2,540	2,363	1,403	1,374	1,093	1,138	44	5	.....	....
1,132	1,211	2,725	2,692	2,982	2,867	1,113	1,004	.....	2	.....	.. .
3,237	2,802	8,709	7,186	7,434	6,515	2,917	2,485	48	10	.....	.. .
1,600	1,143	4,873	4,158	2,271	2,152	508	439	10	12	.....	....
3,416	3,356	5,833	5,679	1,920	1,753	406	353	51	56	2	.. .
5,084	7,055	14,256	15,984	8,039	6,654	3,218	2,635	387	160	.....	3
577	499	2,756	2,731	31	31	4	2	22	33	2	1
4,443	4,327	8,447	8,940	1,496	1,426	899	933	37	32	1	2
1,540	1,550	27,704	31,184	4,136	3,829	1,423	1,655	105	127	.....	1
648	638	2,701	3,307	1,923	1,676	541	496	21	21	1	.
221	246	967	1,016	1,136	1,205	71	122	3	5	2	...
620	1,127	1,401	1,820	155	188	48	79	....	47	.....	.. ..
1,455	2,317	3,144	4,063	2,472	2,742	566	659	56	53	.....	.....
1,000	1,957	2,040	2,246	129	186	84	118	4	4	.....	...
1,351	1,418	3,399	3,582	410	340	173	134	26	22	.....	1
14	12	178	221	13	16	3	1	2	2	1	.....
314	370	1,065	1,375	447	537	87	137	25	39	.....	.....
3,503	4,477	8,332	8,996	1,158	1,240	407	391	168	203	.....	1
3,480	3,281	14,088	15,301	1,602	1,728	403	477	67	91	. . .	....
1,872	1,241	28,910	26,697	4,206	3,464	2,895	2,844	49	111	1	... ..
5,666	8,877	7,911	11,214	832	898	161	196	204	144	2	2
9,110	6,230	12,469	9,427	1,707	1,769	478	597	366	123	.....	..
396	361	22,283	15,841	2,339	2,562	1,062	1,356	52	154	.....	1
1,329	2,043	14,258	11,094	2,843	2,711	1,148	1,352	301	263	... .	.
2,015	2,163	5,352	6,057	541	624	410	525	28	37	.....	.. ..
1,675	2,029	3,771	4,483	294	304	204	246	10	13	....	...
1,802	1,251	4,559	4,137	411	451	235	226	.....	2	.. ..	... .
1,821	1,803	4,217	4,314	440	473	256	321	3	5	.....	..
1,564	1,825	3,599	3,824	453	479	217	275	8	4	.....	...
3,196	1,618	5,208	4,365	419	356	439	994	65	24	.....	. ..
5,537	8,410	5,871	8,778	71	68	50	57	5	2	.....	...
2,780	3,850	4,947	6,292	338	385	251	308	19	47	.....	
3,526	5,159	4,881	6,714	425	330	191	210	7	27	...	1
1,898	2,653	2,982	3,813	1,301	1,294	393	424	15	2	.... .	..
551	1,237	1,888	3,935	1,016	1,225	340	390	27	28	...	...
101	142	481	494	410	755	610	727	8	5	.....	
248	182	1,128	1,115	1,123	1,194	163	194	1	1	.....	.. .
389	310	1,174	1,185	1,100	1,330	451	428	28	17	... .	...
464	467	932	908	674	650	144	143	17	22	4	5
1,122	1,202	1,828	2,026	104	92	270	343	31	97	.....	1
712	805	1,737	1,634	121	105	675	545	293	66	.....	....
125	329	184	388	19	16	7	8	.....	.. ..	.....	...
1,670	1,371	2,840	2,476	532	607	573	734	14	6	.... .	....
87,096	95,616	265,265	268,125	71,400	67,765	28,684	29,604	2,619	2,140	16	19

STATEMENT

Comparative Statement of Registrations in each Registration

Number.	Districts.	13		14		15		16		17	
		REGISTRATIONS AFFECTING IMMOVABLE PROPERTY IN BOOK I—*concluded.*									
		OPTIONAL—*concluded.*									
		Other instruments registered under section 18, clauses 1 and 2.		Miscellaneous documents other than certified copies of decrees and orders of court.		Certified copies of decrees and orders of court.		Total of optional registrations relating to immovable property.		Total of registrations affecting immovable property.	
		1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
	Bengal.										
1	Burdwan	...	6	110	363	1	.....	13,605	12,724	22,242	20,784
2	Bankoora	...	...	99	62	.....	...	2,729	2,570	5,269	4,942
3	Beerbhoom	6	25	22	86	.....	3	4,133	3,787	6,858	6,479
4	Midnapore	...	8	169	175	15	31	10,585	9,224	19,294	16,410
5	Hooghly	7	..	50	88	3	5	2,849	2,096	7,522	6,854
	Howrah	8	2	51	56	2	....	2,440	2,220	8,373	7,899
6	24-Pergunnahs	28	39	142	199	11	41	11,825	9,731	26,081	25,715
	Calcutta	1	1	212	209	4	1	276	278	3,092	3,089
7	Nuddea	1	4	68	124	8	16	2,510	2,537	10,957	11,477
8	Jessore	9	8	93	141	2	22	5,707	5,783	33,501	36,967
9	Moorshedabad	1	4	78	78	4	9	2,589	2,234	5,360	5,541
10	Dinagepore	...	...	54	69	1	1	1,267	1,402	2,234	2,418
11	Rajshahye	..	1	.....	108	...	....	203	423	1,694	2,243
12	Rungpore	...	3	44	58	7	6	3,135	3,521	6,279	7,614
13	Bogra	...	...	.....	2	.....	2	217	312	2,257	2,558
14	Pubna	1	1	9	15	.....	.....	619	513	4,018	4,085
15	Darjeeling	...	...	12	6	.....	5	31	30	209	251
16	Julpigoree	...	..	32	22	.....	...	591	735	1,656	2,110
17	Dacca	9	12	193	154	2	...	1,937	2,001	10,269	10,987
18	Furreedpore	26	47	64	88	1	2	2,253	2,433	16,341	17,734
19	Backergunge	21	25	111	143	3	4	7,256	6,611	34,166	29,298
20	Mymensingh	7	4	167	214	1	...	1,374	1,458	9,285	12,072
21	Tipperah	5	4	105	85	6	3	2,667	2,581	15,136	12,008
22	Chittagong	44	46	212	141	21	21	3,730	4,281	25,993	20,122
23	Noakholly	52	28	72	131	5	3	4,121	4,488	18,079	15,582
	Behar.										
24	Patna	8	22	186	280	.....	.....	1,173	1,476	6,525	7,533
25	Gya	5	3	115	163	2	.....	630	729	4,401	5,212
26	Shahabad	..	...	79	107	.....	1	725	787	5,284	4,924
27	Mozufferpore	2	2	208	133	.....	2	909	936	5,126	5,260
28	Durbhunga	..	4	80	103	.....	.....	756	865	4,355	4,089
29	Sarun	6	16	65	90	3	3	1,027	1,483	6,235	5,848
30	Chumparun	...	...	6	.....	1	.....	133	127	6,004	8,805
31	Monghyr	19	11	54	29	1	.....	682	840	5,620	7,132
32	Bhagulpore	...	...	51	75	...	1	674	644	5,555	7,368
33	Purneah	...	...	58	117	67	93	1,834	1,930	4,816	5,743
34	Maldah	9	1	85	151	9	7	1,486	1,712	3,374	5,647
35	Southal Pergunnahs	...	...	17	17	1	.....	1,046	1,504	1,527	1,998
	Orissa.										
36	Cuttack	...	3	42	38	.....	.....	1,329	1,430	2,457	2,545
37	Pooree	...	...	34	25	20	30	1,633	1,830	2,807	3,015
38	Balasore	3	2	36	23	.....	2	878	847	1,810	1,755
	Chota Nagpore.										
39	Hazareebagh	4	...	8	22	1	1	418	556	2,246	2,582
40	Lohardugga	8	4	37	13	.....	.....	1,134	733	2,871	2,367
41	Singbhoom	3	2	2	1	.....	.....	31	27	215	415
42	Manbhoom	3	...	20	50	.....	1	1,742	1,398	3,982	3,874
	TOTAL	296	338	3,382	4,254	202	316	106,020	104,436	371,894	372,561

No. II—*concluded.*

District of the Bengal Presidency for the years 1875-76 *and* 1876-77.

18		19		20		21		22		23		24	
REGISTRATIONS AFFECTING MOVABLE PROPERTY, BOOK IV.													
Instruments of sale of movable property.		Obligations for the payment of money (section 18, clause 7).		All other documents registered under section 18, clause 7.		Total of registrations in Book IV affecting movable property.		Number of wills (section 18, clause 6) registered in Book III.		Written authorities to adopt other than those conferred by will, Book III.		Grand Total.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
93	118	1,379	1,411	572	494	2,044	2,023	122	105	1	1	24,409	22,973
21	36	210	174	40	34	271	244	21	14	...	...	5,561	5,200
31	36	245	237	39	55	315	328	29	24	1	...	7,203	6,831
68	68	2,551	1,811	287	389	2,906	2,268	50	65	...	...	22,250	18,743
80	67	720	700	201	278	1,010	1,015	49	59	...	..	8,581	7,958
32	54	578	615	125	115	735	784	49	43	...	2	9,157	8,728
286	232	5,805	5,125	1,137	1,344	7,228	6,701	81	98	1	...	33,391	32,514
64	60	392	368	125	195	581	623	48	49	...	1	3,681	3,682
156	139	5,132	5,469	1,195	1,175	6,783	6,783	90	83	1	...	17,891	18,343
198	185	31,152	35,694	672	771	32,322	36,650	64	62	5	1	65,952	73,680
62	50	647	417	197	227	906	694	153	177	...	1	6,419	6,473
3	12	49	202	89	185	141	489	18	20	2	3	2,305	2,930
17	48	221	388	265	391	503	827	40	64	4	5	2,151	3,139
18	16	313	354	268	314	599	684	52	33	4	4	6,934	8,335
2	13	93	147	35	70	130	230	16	37	5	1	2,408	2,826
48	32	763	550	282	262	1,097	844	35	49	1	1	5,147	4,089
2	6	47	58	20	16	69	80	.....	.....	...	...	278	331
5	6	115	105	62	94	182	205	5	8	...	.	1,843	2,323
144	124	707	686	1,384	1,657	2,235	2,467	124	130	5	2	12,633	13,586
97	79	1,204	1,372	358	620	1,749	2,071	70	73	2	9	18,102	19,887
97	88	3,158	3,284	1,143	1,315	4,398	4,687	69	80	2	5	34,035	34,080
69	73	286	253	376	461	731	787	83	74	7	10	10,106	13,543
79	105	170	357	914	735	1,463	1,197	48	26	3	2	16,650	13,233
97	95	803	791	545	665	1,445	1,551	44	35	...	...	27,382	21,708
116	117	810	719	1,544	1,475	2,759	2,341	23	27	...	1	21,461	17,961
94	106	450	566	244	218	788	890	17	10	...	..	7,330	8,433
38	50	411	412	107	166	556	658	12	5	1	...	4,970	5,875
39	30	167	189	189	81	395	300	3	4	...	...	5,682	5,228
180	181	508	567	205	364	902	1,052	3	.....	...	...	6,031	6,302
188	200	702	562	245	343	1,125	1,105	... .	1	..	...	5,480	5,795
53	62	638	592	315	179	1,006	833	9	14	..	1	7,250	6,686
99	84	271	201	1,137	2,776	1,507	3,151	.....	.....	..	1	7,511	12,057
87	229	459	583	76	141	622	963	....	....	..	...	6,251	8,085
79	282	665	1,039	121	531	865	1,852	1	4	...	.	6,421	9,214
50	43	304	244	114	145	488	432	.....	....	...		5,314	6,175
14	11	253	216	148	148	415	375	30	42	1	..	3,820	6,064
35	44	770	961	28	23	833	1,028	4	1	...	...	2,364	3,027
12	12	209	207	88	82	309	301	22	19	...	...	2,788	2,865
*	11	213	265	91	73	313	349	41	60	...	...	3,161	3,424
19	28	223	177	36	37	278	242	26	15	...	...	2,114	2,012
25	29	280	278	82	39	307	346	.....	.....	...	...	2,043	2,928
14	16	277	233	57	86	348	335	.....	.....	...	..	3,219	2,702
... .	.....	1	7	2	19	3	26	.....	.....	..	...	218	441
15	27	250	251	131	172	396	450	5	1	1	...	4,384	4,325
2,940	3,334	65,610	69,047	15,604	18,900	84,154	91,281	1,556	1,681	47	51	457,651	465,574

STATEMENT

Statement of Operations other than Registrations in Books I, III, IV a

Number.	1 Districts.	2 Covers containing wills deposited (section 42).		3 Covers containing wills withdrawn (section 42).		4 Covers containing wills opened (section 45).		5 Wills removed to court under section 258 of the Indian Succession Act, copy being kept in Book III under section 46.		6 Powers of attorney, authenticated. General.		7 Powers of attorney, authenticated. Special.		8 Registrations on payment of fine (section 24).		9 Registrations on payment of fine (section 34).	
		1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
	Bengal.																
1	Burdwan	...	...	...	...	1	...	...	...	132	129	119	107	21	16	2	2
2	Bankoora	...	...	...	...	...	...	...	...	11	13	9	14	.....	2	.....	1
3	Beerbhoom	...	...	...	...	...	...	...	...	25	29	21	17	7	7	.....	14
4	Midnapore	...	...	...	1	...	...	...	...	52	79	71	52	4	6	1	...
5	Hooghly	...	...	...	1	...	1	...	...	74	86	118	122	4	2	2	4
5	Howrah	...	...	...	1	...	...	...	...	29	31	30	23	2	1	1	7
6	24-Pergunnahs	...	1	...	...	...	1	...	...	235	226	298	314	9	16	16	8
6	Calcutta	...	12	13	5	1	1	2	...	482	493	210	231	15	7	8	18
7	Nuddea	...	...	...	...	...	...	1	...	101	105	146	137	12	14	16	10
8	Jessore	...	...	1	...	...	...	...	...	86	140	238	188	5	14	6	5
9	Moorshedabad	...	...	1	...	...	...	...	...	119	123	145	119	10	3	38	16
10	Dinagepore	...	...	...	...	...	...	1	...	54	90	60	73	4	.....	.....	...
11	Rajshahye	...	1	1	...	...	2	...	1	48	65	68	111	6	.....	13	5
12	Rungpore	...	...	...	...	...	1	...	...	103	157	136	113	5	3	1	...
13	Bogra	...	...	...	...	...	...	...	...	21	28	16	19	.....	.....	.....	...
14	Pubna	...	...	1	...	...	...	...	2	54	69	78	76	2	.....	.....	2
15	Darjeeling	...	...	...	...	...	...	...	...	11	21	19	13	3	1	.....	1
16	Julpigoree	...	...	...	...	...	1	...	...	39	61	41	64	8	3	.....	...
17	Dacca	...	1	...	...	2	...	...	...	187	254	271	272	34	27	28	28
18	Furreedpore	...	...	...	...	...	...	...	...	68	87	141	97	3	9	11	15
19	Backergunge	...	1	...	1	2	...	...	...	134	96	128	84	5	10	.....	6
20	Mymensingh	...	...	...	...	...	...	...	...	146	221	193	146	63	165	62	54
21	Tipperah	...	...	...	...	...	1	...	1	107	99	130	105	25	62	2	2
22	Chittagong	...	1	3	...	...	1	...	1	108	109	60	35	33	17	44	43
23	Noakholly	...	...	...	...	...	...	...	...	61	49	57	31	21	15	39	25
	Behar.																
24	Patna	...	...	...	...	1	...	1	...	202	183	77	71	1	2	2	2
25	Gya	...	...	...	...	...	...	...	...	85	112	82	73	2	3	.....	.....
26	Shahabad	...	1	...	...	...	...	1	...	93	90	103	103	...	...	2	5
27	Mozufferpore	...	...	1	...	...	...	...	...	135	125	87	96	1	3	...	...
28	Durbhunga	...	...	...	...	...	...	...	...	108	112	73	70	.....	1	.....	...
29	Sarun	...	...	...	...	...	...	...	...	121	98	49	55	...	1	...	...
30	Chumparun	...	...	...	...	...	...	...	...	29	33	17	34	.....	48	...	2
31	Monghyr	...	...	2	...	...	...	...	...	66	98	46	30	3	12	.....	...
32	Bhagulpore	...	1	1	...	1	...	1	...	75	87	86	95	.....	13	6	1
33	Purneah	...	...	...	...	1	...	...	...	59	58	68	81	6	4	12	2
34	Maldah	...	...	...	...	...	...	...	...	37	52	76	68	2	.....	.....	...
35	Southal Pergunnahs	...	...	...	...	...	...	...	...	35	58	20	18	.....	...	.....	1
	Orissa.																
36	Cuttack	...	...	1	1	...	...	...	...	19	16	40	35	1	.....	.....	...
37	Pooree	...	...	...	...	...	...	...	...	29	47	12	8	1	1	.....	...
38	Balasore	...	...	...	...	...	...	...	...	14	22	21	11	.....	.....	.....	.....
	Chota Nagpore.																
39	Hazareebagh	...	...	...	...	...	...	...	...	19	18	15	15	1	4	1	2
40	Lohardugga	...	...	...	...	...	...	...	...	39	30	18	20	1	3	1	1
41	Singhbhoom	...	...	...	...	...	...	...	...	1	1	1	10	.....	.....	.....	...
42	Manbhoom	...	...	...	...	...	...	2	1	9	12	18	12	.....	2	.....	...
	Grand Total	19	28	7	3	11	9	6	6	3,722	4,112	3,732	3,474	310	497	320	282

No. III.

each District of the Presidency of Bengal for the years 1875-76 *and* 1876-77.

10		11		12		13		14		15		16		17		18		19	
Commissions issued under sections 33 and 38.		Visits paid under sections 31, 33, and 38.		Translations filed under section 19.		Refusals to register (section 71).		Appeals against such refusals (section 72).				Registrations ordered by civil court (section 76).		Prosecutions (section 81).		Applications for copies and searches.		Number of copies of documents or of memoranda received from other offices under sections 64, 65, 66, and 67.	
								Registrations ordered.		Registrations refused.									
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
172	143	116	145	7	1	89	74	.....	...	..	.	10	6	1	1	283	321	1,701	1,543
11	14	3	4	.....	1	24	28	.....	...	..	...	.. ..	1	..	..	70	93	168	210
22	6	62	46	...	.....	106	83	.....	...	..	...	3	2	1	..	195	107	417	506
67	53	112	115	5	....	62	57	.....	..	3	...	7	4	4	3	410	375	817	682
118	130	110	112	23	22	32	46	.....	..	..	...	1	1	2	..	269	278	538	438
25	22	172	160	..	.. ..	66	152	1	..	1	...	4	2	1	2	245	228	457	803
131	150	446	384	40	13	139	231	1	..	..	...	8	14	1	5	715	861	1,344	1,014
1	..	331	416	5	5	18	23	... ..	...	..	...	2	2	..	..	674	618	38	45
82	78	56	67	1	....	51	79	.....	...	..	3	2	2	1	1	304	343	483	478
106	103	92	83	.....	.....	103	202	1	..	..	..	4	10	1	1	913	842	1,039	1,083
80	70	40	75	1	....	86	47	4	3	1	1	5	.. ..	..	..	218	239	655	625
36	43	18	47	2	....	15	13	.....	..	..	1	1	1	2	..	78	119	25	117
54	74	20	42	.....	....	2	8	... ..	1	..	...	.....	.. ..	..	...	135	124	97	183
156	129	16	49	....	.....	41	106	.... ..	...	..	...	1	3	1	1	123	142	54	104
10	13	17	21	..	1	2	14	.. ..	...	..	...	... ...	.....	..	..	52	76	57	78
56	61	18	22	....	...	53	24	.. ..	...	..	5	....	.....	...	4	131	189	193	155
2	7	12	10	... ..	...	22	8	.....	...	..	...	.....	... ..	..	..	14	15	73	45
95	66	1	.....	... ..	.. ..	6	23	1	...	..	...	.....	.....	1	3	43	56	46	38
191	234	141	79	7	4	87	130	5	3	8	3	9	5	1	3	594	680	909	1,038
62	65	48	39	3	2	94	96	... .	1	..	...	3	3	4	3	416	550	488	630
216	177	107	91	9	1	116	84	2	..	2	...	.....	2	6	5	993	812	2,608	2,283
162	167	112	134	7	.. ..	92	86	3	6	3	2	6	13	1	1	346	256	377	551
145	105	11	37	42	29	54	65	... .	..	..	...	6	10	1	..	447	432	653	580
123	83	45	26	..	2	491	180	.. .	1	..	4	5	7	..	1	391	379	820	777
107	68	146	83	2	.....	117	97	...	.	...	...	4	9	.	2	450	361	566	422
													4						
105	120	338	343	1	3	32	19	1	...	..	...	4	1	.	1	713	690	1,922	1,877
127	165	104	125	.....	2	7	3	... .	..	..	...	1	2	...	.	568	569	1,573	1,230
103	118	5	16	....	1	8	24	... ..	1	..	...	2	1	1	...	347	385	631	484
101	110	41	40	1	.....	25	13	...	...	..	...	... ...	1	2	..	415	461	858	1,097
103	88	55	59	.....	2	24	6	.....	..	..	...	7	2	..	..	192	230	782	678
74	50	85	65	2	4	10	35	1	1	..	...	1	4	..	3	632	691	1,040	687
25	22	3	5	.....	...	24	7	... .	...	...	...	1	9	...	..	100	129	38	56
95	81	64	70	.....	1	17	21	.....	..	..	...	.....	.....	2	..	395	427	1,914	1,355
81	78	48	53	1	7	87	30	1	...	...	...	2	4	...	...	316	399	541	452
133	141	67	55	4	1	55	95	.....	..	..	...	6	2	...	...	198	248	294	287
53	54	11	4	...	10	22	22	1	..	..	...	1	2	..	...	55	91	118	343
16	24	1	5	.....	1	17	22	1	...	..	...	.....	...	..	...	51	41	80	102
23	34	6	4	.... .	.....	5	8	....	...	1	1	1	.....	...	...	102	126	238	247
19	25	.....	3	.....	.... .	10	4	.....	...	..	..	... ..	.....	..	...	89	103	27	12
19	25	... .	.....	.....	...	2	46	....	...	..	..	.....	.....	...	1	117	128	139	183
17	15	3	5	.....	.....	13	16	1	...	..	...	.....	.....	...	..	44	42	107	206
32	35	1	.....	.....	6	4	13	.....	...	...	1	.....	.....	...	...	121	96	56	67
1	1	2	.....	.....	.....	1	2	.....	..	..	..	.....	.....	...	...	3	4	4	2
11	13	.....	.....	1	.....	21	20	.... .	..	...	..	....	.....	...	..	62	53	70	133
3,324	3,274	3,197	3,129	164	119	2,351	2,452	24	17	19	21	107	131	33	38	12,899	13,362	24,511	23,616

STATEMENT

Comparative Statement of Fees realized on Registration in Books I, III, and IV in each

Number.	Districts.	2		3		4		5		6	
		FEES ON REGISTRATIONS AFFECTING									
		FEES ON COMPULSORY REGISTRATIONS IN BOOK I.									
		Instruments of gift (section 17, clause 1).		Instruments of sale of the value of Rs. 100 and upwards.		Instruments of mortgage of the value of Rs. 100 and upwards.		Other instruments registered under section 17, clauses 2 and 3.		Perpetual leases (section 17, clause 4).	
		1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
	Bengal.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
1	Burdwan	133 8	182 0	2,129 8	1,810 8	2,449 8	1,973 0	105 0	81 0	1,335 0	1,289 0
2	Bankoora	0 0	22 8	290 0	232 0	735 0	575 8	.....	... ..	737 8	741 0
3	Beerbhoom	44 0	92 8	716 8	560 8	899 0	805 0	10 0	56 8	350 0	307 0
4	Midnapore	85 0	78 8	1,627 8	1,412 0	1,506 0	1,142 8	2 0	39 8	1,414 4	1,208 8
5	Hooghly	111 0	103 8	1,173 8	1,100 0	899 8	745 8	65 0	38 8	700 8	750 0
	Howrah	101 0	96 8	1,047 0	1,017 0	629 8	534 0	201 8	109 8	635 0	547 8
6	24-Pergunnahs	195 0	188 0	3,377 8	2,995 0	2,280 8	2,147 0	261 0	306 8	1,915 8	2,335 8
	Calcutta	231 8	393 8	9,832 8	7,995 0	7,291 8	5,356 8	1,888 0	2,547 0	216 0	199 8
7	Nuddea	69 0	102 8	701 0	810 0	1,006 0	1,077 8	33 8	33 0	1,479 8	1,834 0
8	Jessore	39 0	51 0	666 0	658 0	784 0	805 0	67 8	112 8	12,202 0	13,019 0
9	Moorshedabad	62 0	85 0	594 0	640 0	936 0	1,139 0	24 0	80 8	549 8	826 0
10	Dinagepore	63 0	83 0	455 0	464 0	309 8	373 8	84 8	5 0	109 0	55 0
11	Rajshahye	25 8	105 8	173 0	186 0	287 8	359 8	177 0	22 8	228 0	194 8
12	Rungpore	85 0	71 0	850 8	937 0	752 0	844 8	.....	8 8	125 0	54 0
13	Bogra	47 8	52 0	129 0	99 8	191 0	183 0	22 0	1 0	85 8	42 8
14	Pubna	27 0	73 0	252 8	331 8	331 8	372 0	14 8	45 0	781 8	807 0
15	Darjeeling	2 0	16 0	195 8	237 0	99 8	122 0	4 8	....	... .	
16	Julpigoree	52 0	62 8	495 0	676 8	297 8	329 8	2 0	10 0	32 8	24 8
17	Dacca	151 0	259 0	1,594 8	1,617 0	1,881 0	2,091 8	149 0	346 0	903 0	889 8
18	Furreedpore	66 0	159 0	527 8	546 0	657 0	612 8	126 8	161 8	4,774 8	5,324 8
19	Backergunge	121 8	149 0	1,539 8	1,401 0	2,241 8	2,021 8	149 0	88 8	11,195 4	9,362 8
20	Mymensingh	156 0	220 0	1,259 0	1,246 0	717 8	886 8	42 0	35 0	351 0	330 0
21	Tipperah	112 0	102 0	785 0	704 8	783 0	739 8	90 8	121 8	1,163 8	1,000 0
22	Chittagong	85 0	81 0	1,313 8	1,303 0	937 0	905 8	157 0	200 8	9,974 0	6,618 0
23	Noakholly	94 8	73 0	1,091 8	943 0	1,618 8	1,300 0	257 8	105 8	5,283 0	3,439 0
	Behar.										
24	Patna	233 0	233 0	1,767 8	2,225 8	2,243 8	2,316 8	359 0	433 0	296 0	227 8
25	Gya	82 8	295 8	1,131 8	1,408 0	1,282 8	1,465 8	287 0	131 8	244 0	293 0
26	Shahabad	70 8	50 0	1,113 0	1,146 8	2,128 0	2,033 8	109 0	415 0	17 0	8 8
27	Mozufferpore	68 8	93 0	1,584 0	1,543 8	1,815 8	1,723 0	97 8	72 8	30 8	32 8
28	Durbhunga	143 8	157 8	1,410 0	1,379 8	1,521 8	1,347 0	78 8	161 8	62 0	18 0
29	Sarun	90 8	106 8	1,051 8	1,079 0	1,916 0	2,586 0	83 0	105 0	35 8	32 0
30	Chumparun	10 0	20 0	245 8	180 0	292 0	408 0	14 8	.....	10 0	4 8
31	Monghyr	354 8	156 0	1,016 0	1,136 0	2,065 0	2,153 8	272 0	252 8	107 0	64 0
32	Bhagulpore	79 8	67 0	780 8	694 0	1,424 8	1,507 0	2 0	.....	67 8	81 8
33	Purneah	21 0	23 0	564 8	780 8	645 0	894 8	21 8	87 0	102 0	569 8
34	Maldah	60 0	50 0	203 8	209 0	501 8	468 0	3 8	... ..	299 8	989 8
35	Sonthal Pergunnahs ...	.....	11 8	130 0	122 8	190 0	236 0	....	... ..	9 8	26 0
	Orissa.										
36	Cuttack	8 0	47 0	419 8	472 0	562 8	531 0	43 8	34 8	17 0	11 0
37	Pooree	33 0	34 8	412 0	469 0	345 0	328 8	.....	.....	0 8	... .
38	Balasore	3 8	33 8	205 0	193 0	224 8	179 0	9 8	31 8	23 0	14 0
	Chota Nagpore.										
39	Hazarebagh...	2 8	25 0	95 0	197 0	545 0	562 8	42 0	118 0	243 0	236 8
40	Lohardugga	52 0	1 0	186 0	184 8	768 0	550 8	65 8	73 0	283 0	201 8
41	Singbhoom	12 0	10 0	12 8	11 0	16 8	35 0	7 0	.....	4 0	9 8
42	Manbhoom	39 0	13 0	170 0	199 8	409 0	337 8	....	2 0	434 8	365 8
	TOTAL ...	3,528 8	4,270 8	45,312 8	43,432 0	49,116 0	40,855 0	5,434 8	6,399 0	58,946 0	54,846

No. IV.

Registration District of the Presidency of Bengal for the years 1875-76 *and* 1876-77.

7	8	9	10	11	12	13

IMMOVABLE PROPERTY, BOOK 1.

				Fees on Optional Registration in Book 1.									
All leases (other than perpetual leases which have been compulsorily registered under section 17, clause 4).		Total of fees on compulsory registrations.		Instruments of sale of the value of less than Rs. 100.		Instruments of mortgage of the value of less than Rs. 100.		Leases for one year or less (section 18, clause 3), and leases exempted under the proviso in section 17.		Awards (section 18, clause 4).		Other instruments registered under section 18, clauses 1 and 2.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
1,167 0	1,113 0	7,319 8	6,431 8	5,166 0	4,672 0	1,569 0	1,404 0	16 0	15 0	.....	.....	.....	4 0
53 8	80 8	1,822 0	1,651 8	746 8	687 0	546 8	560 0	27 0	2 0	.....	.....	.....	.....
608 4	662 12	2,426 12	2,238 4	1,496 0	1,333 8	556 0	502 0	.....	1 0	.....	.....	24 8	55 0
1,575 0	1,309 8	6,209 12	5,190 8	3,718 0	3,257 8	1,458 8	1,244 0	26 8	5 0	.....	.....	.....	4 0
816 8	687 0	3,756 0	3,324 8	1,135 8	1,076 0	254 0	219 8	5 0	0 8	.....	.....	3 8	.....
1,813 8	1,716 0	4,427 8	4,020 8	972 0	881 8	203 0	176 8	34 8	35 0	12 0	.....	4 8	2 8
2,969 4	3,495 4	10,894 12	11,467 4	4,019 0	3,329 0	1,008 8	1,317 8	202 0	108 0	.....	3 0	28 8	35 0
1,191 0	1,021 0	20,690 8	17,512 8	15 8	2 0	1 0	.....	31 0	36 8	4 0	2 0	0 8	0 8
2,223 8	2,101 8	5,512 8	5,759 8	748 0	713 0	449 8	466 8	27 0	22 8	10 0	1 0	0 8	2 0
911 12	910 4	14,730 4	16,155 12	2,068 0	1,914 8	711 0	820 8	64 0	78 8	.....	1 0	11 8	12 0
455 8	396 0	2,681 0	3,166 8	901 8	898 0	267 8	221 8	26 0	17 0	1 0	.....	0 8	21 0
222 0	263 0	1,213 0	1,243 8	568 0	602 8	85 8	61 0	1 8	2 8	16 8	.....	.....	.....
522 8	777 8	1,413 8	1,645 8	77 8	94 0	24 0	39 8	.....	24 0	.....	.....	.....	10 0
888 8	1,303 8	2,711 0	3,217 8	1,236 0	1,371 0	278 0	329 8	30 0	26 0	.....	.....	.....	1 8
875 8	1,021 0	1,350 8	1,399 0	64 8	93 0	42 0	59 0	4 0	4 8	.....	.....	.....	.....
655 0	737 8	2,062 0	2,366 0	205 0	170 0	86 8	67 0	17 8	14 8	.....	2 0	.....	0 8
12 0	11 0	313 8	386 0	6 8	8 0	1 8	0 8	2 0	0 8	2 0	.....	.....	.....
183 0	307 0	1,062 0	1,491 0	223 8	268 8	43 8	68 8	13 8	19 8	.....	.....	.....	.....
2,104 8	2,374 8	6,783 0	7,557 8	579 0	620 0	203 8	195 8	92 4	118 8	.....	1 0	4 8	7 0
1,587 0	1,659 8	7,798 8	8,363 0	845 8	864 0	261 8	238 8	39 8	63 8	.....	.....	13 0	23 8
960 0	660 8	16,200 12	13,725 0	2,103	1,732 0	1,432 8	1,422 0	27 0	50 0	1 8	.....	11 8	12 8
3,307 12	5,071 8	5,833 4	7,789 0	416 0	449 0	89 8	98 0	181 0	77 8	2 0	1 0	3 8	2 0
4,321 8	2,807 4	7,271 8	5,534 12	851 8	884 8	239 0	208 8	209 8	88 0	.....	.....	4 0	4 0
208 8	183 0	12,075 0	9,241 0	1,169 8	1,281 0	531 0	678 0	31 0	68 0	.....	10 0	28 8	36 8
724 8	1,047 8	8,969 8	6,869 0	1,421 8	1,355 8	574 0	676 0	157 8	133 0	.....	.....	34 8	15 8
2,457 0	2,599 8	7,346 0	8,035 0	270 8	312 0	204 8	261 8	26 0	22 8	.....	.....	4 0	23 8
2,162 0	2,552 8	5,189 8	6,119 0	147 0	152 0	101 8	122 0	9 8	14 0	.....	.....	4 8	1 8
1,673 8	1,209 0	5,201 0	4,952 8	205 8	225 8	117 8	113 0	.....	0 8	.....	.....	.....	.....
2,050 8	1,808 8	5,586 8	5,331 0	220 0	236 8	128 0	160 8	2 8	4 8	.....	.....	1 0	12 0
1,926 8	1,797 0	5,142 0	4,760 8	226 8	239 8	108 0	138 0	5 0	3 0	.....	.....	3 0	18 0
3,257 0	1,596 0	6,483 8	5,501 8	209 8	178 0	219 8	408 0	59 8	22 0	.....	.....	.....	8 0
1,975 0	2,920 8	2,547 0	3,533 0	35 8	34 0	25 0	28 0	8 0	2 0	.....	.....	9 8	.....
2,280 0	3,286 0	6,113 8	7,018 0	169 0	102 8	125 8	180 0	21 8	31 8	.....	.....	.....	6 8
2,087 8	2,070 0	4,441 8	5,010 8	212 8	185 0	95 8	105 0	3 8	18 8	.....	1 0	.....	.....
1,198 8	1,847 0	2,610 8	4,201 8	650 8	647 0	196 8	212 0	7 8	1 0	.....	.....	.....	.....
335 0	612 0	1,483 0	2,328 8	508 0	613 0	170 0	150 0	34 8	27 0	.....	.....	4 8	0 8
162 0	99 0	491 8	495 0	205 0	377 8	305 0	364 8	4 0	2 8	.....	.....	.....	.....
209 0	133 8	1,259 8	1,229 0	562 0	597 0	79 0	94 8	0 8	0 8	.....	.....	.....	3 0
194 8	161 0	985 0	993 0	550 0	605 0	225 8	213 0	8 8	5 8	.....	.....	.....	.....
339 0	282 0	804 8	733 0	337 0	325 0	72 0	71 8	7 0	10 0	3 8	7 0	1 8	3 0
782 8	826 0	1,710 0	1,905 6	52 0	46 0	135 0	171 8	13 8	39 8	.....	0 8	5 8	.....
557 0	616 8	1,911 8	1,807 0	60 8	52 8	337 8	272 8	146 8	33 0	.....	.....	13 8	2 0
71 8	182 0	123 8	247 8	9 8	8 0	3 8	4 0	.....	.....	.....	.....	.....	1 0
998 8	747 8	2,051 0	1,995 6	266 0	305 8	286 8	366 8	5 8	3 0	.....	.....	1 8	.....
55,080 8	57,770 8	2,17,428 0	2,13,573 8	35,709 8	33,890 0	11,334 0	14,802 8	1,087 4	1,268 8	52 8	29 8	222 8	328 0

STATEMENT

Comparative Statement of Fees realized on Registration in Books I, III, and IV in each

Number.	Districts.	14		15		16		17		18	
		FEES ON REGISTRATIONS AFFECTING IMMOVABLE PROPERTY, BOOK I—*concluded.*								FEES ON	
		FEES ON OPTIONAL REGISTRATION IN BOOK I—*concluded.*									
		Miscellaneous registrations other than certified copies of decrees and orders of court.		Certified copies of decrees and orders of court.		Total of fees on optional registrations affecting immovable property.		Total of fees on registrations affecting immovable property.		Instruments of sale of movable property.	
		1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
	Bengal.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
1	Burdwan	314 0	735 8	1 0	.....	7,096 0	6,920 8	14,385 8	13,352 0	94 0	87 0
2	Bankoora	86 0	94 0	.....	.....	1,408 0	1,352 0	3,229 0	3,003 8	15 8	27 0
3	Beerbhoom	52 8	179 0	.....	3 0	2,129 0	2,073 8	4,555 12	4,311 12	20 0	26 8
4	Midnapore	309 8	311 8	15 0	31 0	5,577 8	4,853 0	11,787 4	10,043 8	49 0	52 0
5	Hooghly	188 0	189 0	3 0	5 0	1,589 0	1,498 0	5,345 0	4,820 8	83 8	57 0
	Howrah	159 0	148 0	2 0	.....	1,386 0	1,243 8	5,813 8	5,204 0	26 0	44 0
6	24-Pergunnahs	287 0	471 0	11 0	41 0	6,156 0	5,304 8	17,054 12	16,771 12	207 8	176 8
	Calcutta	403 0	400 0	4 0	1 0	490 0	456 8	21,150 8	17,989 0	779 0	264 0
7	Nuddea	171 8	309 0	8 0	16 0	1,414 8	1,521 0	6,027 0	7,280 8	99 8	123 0
8	Jessore	213 8	230 0	2 0	22 0	3,070 0	3,087 8	17,800 4	19,243 4	130 0	113 0
9	Moorshedabad	113 8	195 8	4 0	9 0	1,374 0	1,302 0	4,055 0	4,408 8	77 0	51 0
10	Dinagepore	93 8	213 0	1 0	1 0	716 0	880 0	1,929 0	2,123 8	2 0	22 0
11	Rajshahye	.....	209 8	.....	.....	101 8	337 0	1,515 0	2,082 8	21 0	46 0
12	Rungpore	80 8	114 0	7 0	6 0	1,631 8	1,848 0	4,342 8	5,065 8	17 0	12 8
13	Bogra	.....	12 0	.....	4 0	110 8	172 8	1,461 0	1,571 8	1 8	27 8
14	Pubna	27 8	34 8	.....	.....	337 0	287 8	2,999 0	2,653 8	30 8	24 0
15	Darjeeling	38 0	29 8	.....	5 0	50 0	43 8	363 8	429 8	1 0	8 0
16	Julpigoree	47 0	16 0	.....	.....	327 8	372 8	1,389 8	1,773 8	7 8	5 8
17	Dacca	484 0	281 0	2 0	.....	1,305 4	1,223 0	8,148 4	8,800 8	130 8	120 8
18	Furreedpore	188 0	257 8	1 0	2 0	1,286 8	1,449 0	9,025 0	9,912 0	68 8	53 8
19	Backergunge	324 8	353 0	3 0	4 0	3,903 0	3,592 8	20,109 12	17,317 8	70 0	66 0
20	Mymensingh	418 8	393 0	1 0	.....	1,097 8	1,020 8	6,930 12	8,809 8	55 8	61 8
21	Tipperah	329 0	146 0	6 0	3 0	1,699 0	1,424 0	8,970 8	6,054 12	55 8	67 0
22	Chittagong	339 0	174 8	21 0	21 0	2,120 0	2,269 0	11,795 0	11,510 0	101 8	75 0
23	Noakholly	139 0	180 8	5 0	3 0	2,331 8	2,369 8	11,901 0	9,208 8	76 8	89 8
	Behar.										
24	Patna	614 8	938 0	.....	.....	1,119 8	1,557 8	8,485 8	9,592 8	91 0	83 0
25	Gya	576 8	812 8	2 0	.....	841 0	1,102 0	6,030 8	7,221 0	45 8	48 0
26	Shahabad	426 8	444 8	.....	1 0	749 8	785 8	5,950 8	5,737 0	31 8	28 8
27	Mozufferpore	721 8	589 0	.....	2 0	1,073 0	1,004 8	6,659 8	6,336 8	185 8	185 8
28	Durbhunga	501 0	472 8	.....	.....	840 8	871 0	5,882 8	5,631 8	148 8	159 8
29	Sarun	385 8	562 8	3 0	3 0	880 0	1,271 8	7,313 8	6,776 0	39 0	49 0
30	Chumparun	33 0	..	1 0	.....	102 8	61 0	2,610 8	3,597 0	63 8	60 0
31	Monghyr	283 0	157 8	1 0	.....	909 8	572 0	6,723 0	7,020 0	78 0	159 0
32	Bhagulpore	295 8	553 0	.....	1 0	547 0	843 8	4,088 8	5,893 0	55 8	177 8
33	Purneah	121 8	236 8	67 0	93 0	1,043 0	1,189 8	3,953 8	5,391 0	44 8	48 8
34	Maldah	94 0	215 0	9 0	7 0	820 0	1,012 8	2,223 0	3,341 0	7 8	6 8
35	Sonthal Pergunnahs	26 8	60 8	1 0	...	541 8	805 0	1,833 0	1,300 0	21 0	31 8
	Orissa.										
36	Cuttack	67 8	65 0	.....	.....	709 0	760 0	1,909 8	1,989 0	12 8	7 8
37	Pooree	52 8	69 0	20 0	30 0	856 8	982 8	1,841 8	1,975 8	4 0	10 0
38	Balasore	28 0	40 0	.....	2 0	449 0	458 8	1,253 8	1,191 8	19 0	26 0
	Chota Nagpore.										
39	Hazareebagh	22 8	71 8	1 0	1 0	229 8	330 0	1,039 8	2,295 0	16 8	38 0
40	Lohardugga	72 0	25 0	.....	..	630 0	385 0	2,541 8	1,062 0	16 0	15 0
41	Singhbhoom	2 0	1 0	.....	...	15 0	14 0	138 8	261 8	.....	.....
42	Manbhoom	38 0	74 8	...	1 0	597 8	748 8	2,648 8	2,513 8	12 0	20 8
	TOTAL	9,150 8	11,120 0	202 0	318 0	61,358 4	61,754 8	2,78,786 4	2,75,328 0	3,119 8	2,856 0

No. IV—*concluded.*

Registration District of the Presidency of Bengal for the years 1875-76 *and* 1876-77.

19		20		21		22.		23		24	
REGISTRATIONS AFFECTING MOVABLE PROPERTY, BOOK IV.											
Obligations for the payment of money (section 18, clause 7).		All other documents registered under section 18, clause 7.		Total fees on registrations in Book IV affecting movable property.		Total fees on registration of wills, &c., in Book III.		Total fees on registration of written authorities to adopt other than those conferred by wills, Book III.		Grand Total.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
979 8	964 0	698 0	831 8	1,771 8	1,882 8	488 0	660 0	4 0	4 0	16,649 0	15,898 8
171 0	139 8	39 0	43 8	225 8	210 0	84 0	56 0	....	...	3,537 8	3,269 8
160 8	176 0	87 0	123 8	363 0	326 0	116 0	96 0	4 0	.....	4,979 4	4,733 12
1,748 8	1,198 4	421 0	551 8	2,218 8	1,801 12	200 0	260 0	....	. .	14,205 12	12,105 4
568 0	514 0	289 8	418 8	941 0	989 8	196 0	236 0	.....	....	6,482 0	6,046 0
451 0	458 8	185 8	178 0	602 8	690 8	196 0	172 0	....	8 0	6,672 0	6,124 8
3,795 8	3,234 0	1,402 0	1,075 8	5,465 0	5,086 0	324 0	392 0	4 0	..	22,847 12	22,249 12
1,091 0	983 0	220 8	320 8	2,000 8	1,578 8	192 0	196 0	....	4 0	23,343 0	19,745 8
3,381 8	3,349 8	890 0	925 8	4,371 0	4,398 0	360 0	332 0	4 0	...	11,992 0	12,010 8
16,989 8	18,925 0	824 8	980 8	17,944 0	20,024 8	256 0	248 0	20 3	4 0	30,020 4	30,519 12
513 0	347 8	308 0	444 0	998 0	842 8	612 0	708 0	..	4 0	5,565 0	6,023 0
45 8	208 8	161 8	318 0	209 0	548 8	72 0	80 0	8 0	12 0	2,218 0	2,784 0
210 0	287 8	297 0	581 0	528 0	914 8	160 8	256 0	16 0	20 0	2,219 0	3,273 0
271 0	317 0	336 8	537 8	624 8	867 0	208 0	132 0	16 0	16 0	5,191 0	6,080 8
87 0	112 8	46 0	138 0	134 8	278 0	64 0	148 0	20 0	4 0	1,679 8	2,001 8
548 8	413 0	264 0	226 0	852 0	657 0	140 0	196 0	4 0	4 0	3,395 0	3,510 8
60 8	67 0	29 8	64 8	81 0	139 8	... ..	... .	...		414 8	569 0
107 8	100 0	116 8	172 8	231 8	278 0	20 0	32 0	....	...	1,651 0	2,083 8
735 0	675 8	1,591 0	1,806 8	2,456 8	2,692 8	496 0	520 0	20 0	8 0	11,120 12	12,021 0
916 0	883 0	344 8	695 8	1,329 0	1,632 0	280 0	360 0	8 0	36 0	10,642 0	11,899 0
1,053 0	1,972 0	1,212 8	1,330 0	3,235 8	3,308 0	276 0	360 0	8 0	20 0	23,629 4	21,065 8
391 0	299 8	455 0	655 0	901 8	1,019 0	332 0	296 0	28 0	40 0	8,192 4	10,164 8
381 8	311 0	1,222 8	959 8	1,659 8	1,337 8	192 0	164 0	12 0	8 0	10,834 0	8,998 4
581 8	569 8	631 8	701 0	1,314 8	1,295 8	176 0	140 0	....	....	16,285 8	12,935 8
528 0	455 0	1,748 8	1,443 8	2,353 0	1,988 0	92 0	108 0	....	4 0	13,746 0	11,368 8
489 0	543 0	474 8	476 0	1,054 8	1,102 0	68 0	40 0	.....	. .	9,588 0	10,734 8
402 0	416 8	207 0	340 0	654 8	834 8	48 0	20 0	4 0	. . .	6,737 0	8,075 8
179 0	221 0	319 0	216 0	529 8	465 8	12 0	16 0	. . .	..	6,492 0	6,218 8
571 8	581 0	495 0	736 8	1,252 0	1,503 0	12 0	....	...	. .	7,923 8	7,589 3
802 0	701 0	487 8	661 8	1,538 0	1,522 0	.....	4 0	.....	...	7,520 8	7,157 8
745 8	595 0	412 0	268 0	1,196 8	912 0	36 0	56 0	....	4 0	8,546 0	7,748 0
368 0	660 0	784 0	5,751 8	1,215 8	6,471 8	.....	.....	.	4 0	3,805 0	10,073 8
450 8	503 8	290 0	384 8	818 8	1,107 0	.....	....	....	.....	7,541 8	8,727 0
596 0	835 8	113 0	467 8	764 8	1,450 8	4 0	16 0	. . .	. . .	5,757 0	7,349 8
292 8	320 0	278 8	178 0	615 8	546 8	.....	....	.	. ...	4,269 0	5,937 8
209 0	176 0	129 0	162 0	345 8	344 8	120 0	168 0	4 0	....	2,692 8	3,853 8
522 8	667 8	31 8	25 0	575 0	721 0	16 0	4 0	....	.....	1,624 0	2,028 0
191 8	210 8	160 0	139 8	364 0	357 8	88 0	76 0	.....	.....	2,420 8	2,422 8
195 0	272 0	127 0	85 8	326 0	367 8	184 0	240 0	.....	.....	2,391 8	2,583 0
171 0	133 8	51 0	114 0	211 0	273 8	104 0	60 0	.....	.....	1,598 8	1,525 0
363 8	316 8	155 0	101 8	535 0	456 0	.....	. ..	.....	.....	2,171 8	2,751 0
306 8	215 0	74 8	108 8	397 0	368 8	.....	.....	.....	.....	2,938 8	2,360 8
1 0	9 0	3 0	19 8	4 0	28 8	.....	.....	.....	.....	142 8	280 0
235 8	228 8	129 8	140 0	377 0	389 0	20 0	4 0	4 0	.....	3,019 8	2,706 8
43,702 8	44,025 4	18,602 8	26,585 0	65,514 8	74,066 4	6,224 0	6,732 0	188 0	204 0	3,50,712 12	3,56,330 4

STATEMENT

Statement of Receipts other than Fees on Registration in Books I, III, and IV

Number.	1 Districts.	2 Fees on deposit of covers containing wills (section).		4 Fees on opening of sealed covers containing wills (section 45).		5 Fees for Powers of Attorney Authenticated. General.		6 Special.		8 Fines paid under section 24.		9 Fines paid under section 34.		10 Fees on commissions issued (sections 33 and 38).	
		1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs.	Rs.
	Office of the Inspector-General of Registration	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1	Burdwan	.....	..	2	.....	264	258	119	107	31 0	52 8	9 0	5 8	1,715	1,320
2	Bankoora	...	....	.....	.....	22	26	8	14	.....	19 0	.....	90 0	110	135
3	Beerbhoom	.....	...	.....	.....	50	58	21	17	35 0	27 8	.....	64 0	220	60
4	Midnapore	.....	2	.....	.....	104	158	71	52	19 0	34 8	1 0	.....	665	525
5	Hooghly	.....	2	.....	2	148	172	118	122	21 0	27 8	9 8	8 0	1,130	1,295
	Howrah	...	2	.....	.....	58	62	30	23	27 0	9 0	5 8	30 8	275	215
6	24-Pergunnahs	2	.....	.....	2	470	452	298	314	62 0	277 0	243 8	46 0	1,300	1,485
	Calcutta	24	26	2	4	964	986	210	231	140 8	52 8	53 8	372 0	10	..
7	Nuddea	...	...	.....	2	202	210	146	137	121 0	64 8	67 8	51 0	810	775
8	Jessore	...	2	.....	.....	172	280	238	183	29 8	62 8	57 8	14 8	1,060	1,010
9	Moorshedabad	2	2	.....	.....	238	246	145	110	53 8	15 0	77 8	76 0	965	785
10	Dinagepore	...	.....	2	.....	108	180	60	73	21 8	.....	.....	.....	370	430
11	Rajshahye	2	2	4	.....	98	130	88	111	14 8	.....	55 0	67 8	540	730
12	Rungpore	...	.....	2	.....	206	374	136	113	26 0	20 8	10 0	.....	1,550	1,300
13	Bogra	...	...	.....	.....	42	56	16	19	.....	.....	.....	.....	100	125
14	Pubna	.....	2	.....	.....	108	138	78	76	3 0	.....	.....	25 8	560	590
15	Darjeeling	.....	...	...	.....	22	42	19	13	27 0	3 0	.....	1 0	20	70
16	Julpigoree	.....	...	.....	2	78	122	41	64	17 8	5 8	....	...	445	660
17	Dacca	2	.....	4	.....	374	608	271	272	131 8	73 0	119 0	182 0	1,935	2,310
18	Furreedpore	.....	...	.....	.....	136	174	141	97	9 0	47 8	79 8	87 8	615	640
19	Backergunge	2	.....	4	.....	208	102	128	84	6 8	78 8	... ...	25 0	2,135	1,770
20	Mymensingh	.....	.....	.....	.....	262	442	193	146	200 0	613 0	400 8	228 8	1,015	1,505
21	Tipperah	.....	.....	... ...	2	214	198	129	105	55 8	189 0	13 8	23 0	1,385	975
22	Chittagong	2	6	.....	2	330	218	60	35	130 8	45 8	100 8	113 0	1,230	810
23	Noakholly	.....	.. ..	.....	.....	122	98	57	31	27 0	37 8	201 8	77 0	1,050	655
	Behar.														
24	Patna	.. ...	.....	2	.....	404	386	77	71	4 8	31 8	13 0	15 0	1,040	1,200
25	Gya	.....	.....	.....	.....	170	224	82	73	8 8	37 8	.....	...	1,265	1,530
26	Shahabad	2	.....	... .	.....	186	180	103	108	.....	.....	9 0	21 8	1,115	1,205
27	Mozufferpore	.....	2	... ...	.....	270	250	87	96	4 8	24 0	.....	.....	1,025	1,200
28	Durbhunga	... .	.....	.....	.....	210	224	73	70	.....	9 0	.....	.....	980	895
29	Sarun	....	.....	.....	.....	242	196	40	55	.....	22 8	.....	.....	740	590
30	Chumparun	.....	.....	.....	.....	58	66	17	34	... ..	202 0	.....	12 0	245	215
31	Monghyr	.....	4	... ...	.....	132	196	46	36	102 0	208 0	... ...	.....	960	775
32	Bhagulpore	2	2	... ...	2	150	174	86	95	.....	40 8	43 0	9 0	820	775
33	Purneah	.....	.....	.....	.....	118	116	68	81	27 0	5 8	143 8	12 0	1,360	1,455
34	Maldah	....	.....	...	.....	74	104	76	68	4 8	.....	10 0	.....	470	540
35	Sonthal Pergunnahs	.....	.....	... ..	.....	70	116	20	18	.....	.....	.....	2 0	160	200
	Orissa.														
36	Cuttack	.....	2	... ...	.....	38	32	40	35	9 0	9 0	... ...	.....	240	305
37	Pooree	...	...	... ...	.....	58	94	12	8	.....	9 0	4 8	.....	190	250
38	Balasore	.....	.....	... ..	.....	28	44	21	11	.....	.....	.....	.....	185	245
	Chota Nagpore.														
39	Hazarebagh	... .	...	.....	.....	38	36	15	15	2 0	10 0	4 0	5 0	200	135
40	Lohardugga	.....	...	...	... .	78	60	18	20	4 8	15 0	7 8	5 0	220	310
41	Singhbhoom	... ..	... ..	... ..	... ..	2	2	1	10	... ..	.....	.....	.....	10	10
42	Manbhoom	.....	.....	.... .	.....	18	24	18	12	.....	4 0	.....	.....	110	130
	Office of the Registrar of Joint Stock Companies	... ..	...	... .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Grand Total ...	40	56	22	18	7,144	8,324	3,730	3,474	1,375 8	2,481 2	1,801 8	1,080 0	33,165	32,420

No. V.

in each District of the Presidency of Bengal for the years 1875-76 *and* 1876-77.

11		12		13		14		15		16	
Fees on visits paid (sections 31, 33, and 38).		Fees for inspection of Books I and II, and the Indexes to Book I (section 57).		Extra fees for registration by Registrar.		Copying fees credited to Government.		Other miscellaneous receipts.		Total receipts.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
Rs.	Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
.....	.....	.....	.....	.....	...	.....	.....	54 7 6	90 15 0	54 7 6	90 15 0
1,155	1,420	303 0	341 12	674 0	567 8	3,904 0	3,089 0	1,426 7 0	1,675 2 0	10,002 7 0	8,036 6 0
25	40	91 12	97 4	142 0	136 8	529 4	501 8	195 0 3	161 10 9	1,123 0 3	1,223 14 9
615	460	252 4	205 12	225 0	235 0	1,232 0	1,173 0	648 13 6	636 14 3	3,344 1 6	2,936 2 3
1,105	1,105	416 4	387 0	370 8	333 4	2,101 4	1,953 12	844 11 3	741 12 6	5,706 11 3	5,291 4 6
1,180	1,080	305 12	326 12	226 8	177 8	1,090 2	810 2	768 8 0	784 6 0	4,967 6 0	4,837 4 0
1,695	1,610	272 0	230 0	170 8	129 0	1,282 4	895 0	510 15 0	390 0 0	4,321 3 0	3,595 8 0
4,815	3,790	812 0	915 0	534 8	555 0	3,769 8	4,040 4	1,462 5 6	1,642 4 6	13,798 13 6	13,548 8 6
4,005	4,150	816 0	806 4	6,370 0	6,910 0	2,499 12	2,199 0	6,898 8 0	6,232 2 2	22,004 4 6	22,418 14 2
550	500	321 12	377 8	53 0	81 8	2,664 12	2,541 8	736 3 0	932 4 6	5,672 3 0	5,712 4 6
920	810	914 12	855 8	184 8	187 0	6,253 12	6,210 4	1,100 7 3	1,144 9 9	10,060 7 3	10,770 5 9
400	740	261 4	281 12	328 8	372 0	1,393 13	1,545 8	850 8 6	1,059 11 0	4,764 0 6	5,241 15 0
185	455	97 8	134 4	31 8	160 8	360 12	477 0	162 4 0	286 11 6	1,398 8 0	2,196 11 6
200	430	138 4	137 0	4 8	24 0	490 0	673 4	223 6 0	308 4 0	1,855 10 0	2,663 0 0
150	300	134 10	154 0	.....	15 8	1,218 4	1,813 4	177 6 3	207 6 6	3,810 4 3	4,417 10 6
170	210	55 0	86 12	.....	12 0	200 8	352 0	88 4 0	123 7 6	671 12 0	1,084 3 6
195	240	135 4	195 12	12 8	3 8	853 0	902 0	267 6 3	391 5 0	2,212 2 3	2,524 1 0
120	100	15 12	16 12	71 8	23 8	18 0	31 8	38 1 0	32 10 0	351 5 0	336 0 0
10	.....	48 12	58 12	170 0	15 0	95 12	182 0	53 2 0	53 5 0	959 2 0	1,302 9 0
1,375	780	657 12	785 12	398 8	490 0	1,255 4	1,241 0	1,095 2 3	2,233 4 1	8,218 2 3	8,875 0 1
470	385	434 8	610 8	103 0	140 0	970 8	1,770 12	730 7 3	1,116 12 0	3,097 15 3	5,069 0 0
1,055	930	1,058 8	911 4	1,171 0	1,205 4	4,004 12	4,219 8	2,454 7 10	2,101 6 3	13,087 3 10	11,576 14 3
1,400	1,400	403 4	291 4	194 8	306 8	1,435 4	2,766 0	811 11 0	816 1 9	6,045 3 0	8,595 5 9
400	340	515 4	512 4	293 12	187 8	2,832 12	1,060 8	840 13 0	717 4 6	6,179 9 0	4,938 8 6
440	255	393 12	398 4	472 8	352 8	878 8	750 0	1,068 13 6	1,132 8 3	5,112 9 6	4,123 12 3
1,600	960	472 0	378 4	197 0	102 8	1,320 8	1,058 0	540 0 5	445 3 4	5,650 0 5	3,842 7 4
3,380	3,425	708 4	723 8	2,035 0	2,116 8	979 6	978 4	3,244 3 6	3,138 11 6	11,987 5 6	12,305 7 6
1,030	1,250	624 8	610 4	145 8	1,290 8	1,113 0	1,509 12	1,255 8 0	1,751 13 6	5,684 0 0	8,276 13 6
50	160	387 0	391 8	678 0	527 0	539 12	533 12	602 7 0	634 9 6	3,712 3 0	3,756 5 6
400	450	430 0	473 8	835 8	824 0	416 0	331 8	1,316 1 0	1,418 10 9	4,784 1 0	5,069 10 9
545	610	192 4	230 4	305 8	415 0	379 12	375 12	929 14 0	891 7 0	3,621 6 0	3,729 7 0
890	645	750 8	747 12	979 0	704 8	1,071 12	886 12	1,266 13 6	1,171 13 0	6,940 1 6	5,079 5 6
30	45	103 8	120 0	.....	... ...	576 12	785 4	91 12 0	172 8 0	1,122 0 0	1,980 12 0
650	705	418 4	446 8	917 8	1,057 8	521 12	571 4	1,300 10 3	1,510 9 3	5,098 2 0	5,698 13 3
490	530	305 0	435 12	570 0	473 0	271 8	266 4	834 8 3	893 2 3	3,632 0 0	3,687 10 3
670	550	236 8	288 12	143 0	155 8	327 0	602 0	353 1 0	490 9 0	3,435 1 0	3,716 5 0
100	95	57 12	92 12	77 8	206 0	260 12	504 4	117 2 0	293 15 3	1,247 10 0	1,843 15 3
10	50	60 10	79 12	... ...	.....	23 4	18 8	46 8 3	48 1 0	300 6 0	532 5 0
60	35	141 12	163 12	197 8	220 0	205 0	243 0	322 2 0	338 2 0	1,253 6 0	1,472 14 0
.....	30	89 0	103 0	3 0	... ...	51 0	42 4	60 14 0	43 0 8	458 6 0	579 4 8
.....	.....	118 0	130 8	82 0	85 8	96 0	135 8	144 7 0	169 6 0	674 7 0	820 14 0
30	50	48 0	43 4	114 8	120 0	204 12	231 1	129 6 6	138 11 0	877 10 6	703 3 6
10	.....	133 4	110 0	4 0	1 0	179 4	241 8	64 12 0	42 15 3	819 4 0	805 7 3
30	.....	5 8	4 8	.....	...	24 4	82 4	0 6 0	0 11 0	72 14 0	109 7 0
.....	.....	64 8	53 0	1 8	38 8	46 4	62 4	49 9 0	78 11 0	307 13 0	402 7 0
.....	.....	... ...	.....	.....	..	.....	.....	1,043 8 0	4,082 6 0	4,043 8 0	4,082 6 0
32,610	31,110	14,320 12	14,881 8	19,497 4	21,229 0	50,311 4	51,755 14	11,274 13 6	13,251 5 6	2,05,792 1 6	2,10,551 13 6

STATEMENT

Statement of Expenditure in each District of the

1	2		3		4					
Districts.	Fixed salaries of Registering Officers.		Percentage paid to the same.		Cost of Establishments.					
					1875-76.			1876-77.		
	1875-76.	1876-77.	1875-76.	1876-77.	Permanent.	Temporary.	Total.	Permanent.	Temporary.	Total.
Bengal.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Office of the Inspector-General of Registration.	30,890 2 8	32,117 9 3	.....	.....	10,710 14 1	503 6 10	11,214 4 11	12,716 15 11	414 12 0	13,131 11 11
Burdwan	2,345 0 0	2,301 1 1	10,485 5 4	13,306 11 1	4,404 7 9	118 5 5	4,522 12 8	3,282 13 9	196 6 6	3,479 4 3
Bankoora	.....	.....	2,548 3 0	2,548 1 3	959 12 0	.....	959 12 0	948 15 11	.....	948 15 11
Beerbhoom ...	2,400 0 0	2,400 0 0	8,851 0 3	8,873 8 9	1,998 3 2	.....	1,998 3 2	1,084 7 11	.....	1,084 7 11
Midnapore ...	2,400 0 0	2,400 0 0	7,508 10 0	7,925 0 4	3,213 4 4	219 8 2	3,432 12 6	2,639 9 9	25 6 0	2,664 15 9
Hooghly	900 0 0	900 0 0	5,872 8 2	5,263 0 0	1,103 5 0	.....	1,103 5 0	1,087 11 0	22 8 0	1,110 3 0
Howrah	2,400 0 0	2,400 0 0	4,277 1 6	3,633 14 8	972 0 0	229 15 11	1,201 15 11	1,113 10 6	26 1 0	1,139 11 6
24-Pergunnahs ...	1,988 4 2	1,816 10 8	17,966 4 5	18,082 11 11	4,069 1 3	92 15 11	4,162 1 2	3,552 13 2	188 11 4	3,741 8 6
Calcutta	7,200 0 0	7,140 0 0	.....	.....	5,538 15 9	97 8 0	5,636 7 9	5,567 8 2	.....	5,567 8 2
Nuddea	622 8 0	947 8 0	6,531 1 6	7,008 9 2	3,336 4 1	467 14 7	3,803 2 8	2,948 13 1	252 2 7	3,200 15 8
Jessore	2,501 9 9	2,400 0 0	23,274 3 2	23,375 7 11	5,517 9 10	1,110 5 6	6,627 15 4	6,467 12 10	819 12 2	6,317 9 0
Moorshedabad ...	2,367 12 0	1,025 0 0	4,120 12 0	5,056 5 7	2,202 8 3	.....	2,202 8 3	2,153 11 1	... ...	2,153 11 1
Dinagepore ...	.....	.....	1,232 1 7	2,305 3 2	558 3 1	95 0 3	653 3 1	644 14 7	.....	644 14 7
Rajahahye ...	.....	.....	1,007 13 0	2,004 12 8	1,338 14 0	29 10 6	1,368 8 6	1,283 0 0	100 0 0	1,383 0 0
Rungpore	.....	365 5 2	3,522 1 2	5,075 7 8	1,656 9 7	47 1 4	1,703 10 11	1,623 0 7	17 3 4	1,640 3 11
Bogra	.....	.....	518 11 0	766 10 3	477 12 3	43 15 8	521 11 11	601 8 0	28 11 10	630 3 10
Pubna	.....	.....	1,903 8 10	2,213 14 8	1,318 10 7	110 2 4	1,428 12 11	1,315 0 0	.....	1,315 0 0
Darjeeling ...	.....	.....	169 15 10	140 3 0	723 0 0	.....	723 0 0	623 0 0	.....	623 0 0
Julpigoree ...	.....	.....	1,599 0 3	1,856 3 0	246 10 8	.....	246 10 8	185 0 0	31 5 4	216 5 4
Dacca	1,159 15 8	1,192 0 0	7,673 9 11	7,823 14 11	2,686 0 6	80 12 11	2,766 13 5	2,677 2 8	51 13 0	2,729 0 5
Furreedpore ...	1,200 0 0	1,200 0 0	7,008 15 3	8,516 12 9	2,479 9 0	91 14 0	2,571 7 0	2,355 5 9	102 6 5	2,457 12 2
Backergunge ...	2,400 0 0	2,400 0 0	16,093 12 8	15,645 4 7	3,987 11 4	363 11 6	4,351 6 10	3,898 4 0	588 11 0	4,486 15 0
Mymensingh ...	600 0 0	578 6 3	4,590 15 4	6,447 2 10	2,229 12 6	249 1 7	2,478 14 1	2,298 8 11	94 15 10	2,393 8 9
Tipperah	2,231 10 8	2,400 0 0	9,023 7 8	7,012 10 4	2,101 5 9	.....	2,101 5 9	2,052 0 0	.....	2,052 0 0
Chittagong ...	1,134 15 0	1,208 1 3	11,551 12 3	8,506 14 0	2,523 0 9	.....	2,523 0 9	1,990 4 0	12 7 0	2,011 11 0
Noakholly	1,200 0 0	1,149 15 11	10,274 3 7	9,309 6 0	2,027 7 0	214 8 0	2,241 15 6	2,005 15 3	294 2 0	2,300 1 3
Behar.										
Patna	1,188 4 3	1,200 1 7	5,658 9 2	6,002 1 6	2,224 6 0	.....	2,224 6 0	2,343 11 0	90 0 0	2,333 11 0
Gya	2,400 0 0	2,400 0 0	2,779 8 9	2,950 2 3	2,351 3 1	.....	2,351 3 1	2,216 0 0	.....	2,216 0 0
Shahabad	900 0 0	900 0 0	2,612 9 1	2,425 3 1	2,191 5 0	.....	2,191 5 0	2,221 15 2	90 0 0	2,311 15 2
Mozufferpore ...	594 12 2	600 0 0	5,473 3 5	5,280 11 4	1,631 4 0	.....	1,631 4 0	1,582 8 9	.....	1,582 8 9
Durbhunga ...	802 8 0	825 0 0	5,083 15 8	4,712 12 6	1,717 4 10	.....	1,717 4 10	1,712 2 9	.....	1,712 2 9
Sarun	975 3 10	900 0 0	5,026 7 6	4,629 11 8	1,707 0 0	17 9 0	1,724 9 0	1,416 14 3	.....	1,416 14 3
Chumparun ...	... ...	.....	1,275 4 5	2,005 11 0	1,135 6 3	337 2 4	1,472 8 7	1,137 8 0	775 6 10	1,912 14 10
Monghyr	2,416 1 1	1,683 10 3	3,861 14 8	6,359 11 1.	1,559 4 2	... ...	1,559 4 2	1,360 0 0	.....	1,360 0 0
Bhagulpore ...	1,200 0 0	1,250 13 0	1,016 9 11	2,350 1 11	2,274 13 6	15 0 0	2,289 13 6	2,279 8 5	87 10 9	2,367 3 2
Purneah	.....	... ...	3,323 13 0	3,872 1 10	1,812 0 0	.....	1,812 0 0	1,795 0 0	.....	1,795 0 0
Maldah	.....	.....	1,476 7 8	2,083 3 5	595 0 0	90 11 3	685 11 3	648 0 0	20 11 0	668 11 0
Santhal Pergunnahs	.....	.....	483 11 2	615 3 6	2,035 0 0	.....	2,035 0 0	2,031 12 1	.....	2,031 12 1
Orissa.										
Cuttack	.....	.....	1,100 9 4	1,117 14 2	1,495 0 0	79 13 5	1,574 13 5	1,500 0 0	180 0 0	1,680 0 0
Pooree	.....	.....	1,028 6 6	1,247 9 0	779 0 0	.....	779 0 0	780 0 0	.....	780 0 0
Balasore	... ...	.....	1,001 11 0	1,155 10 0	635 0 0	.....	535 0 0	540 0 0	.....	540 0 0
Chota Nagpore.										
Hazarebagh ...	.....	... ...	824 13 3	1,004 6 0	1,050 5 0	7 0 0	1,057 5 0	1,194 8 0	.....	1,194 8 0
Lohardugga ...	... ...	.....	928 0 0	799 13 9	1,200 14 6	16 0 1	1,306 14 7	1,277 14 8	.....	1,277 14 8
Singhbhoom ...	.....	.....	51 14 0	100 7 3	360 0 0	.....	360 0 0	354 2 7	.....	354 2 7
Manbhoom ...	.....	.....	760 10 3	760 11 0	1,132 6 2	.....	1,132 6 2	1,469 3 2	.....	1,469 3 2
Office of the Registrar of Joint Stock Companies.	.....	.....	....	.....	.....	.....	.....	.....	.....	.....
Grand Total ...	76,408 11 3	76,151 2 5	2,08,114 5 11	2,10,149 4 5	90,253 9 0	4,729 2 3	1,00,982 11 3	94,087 11 8	4,421 4 8	98,509 0 4

No. VI.

Presidency of Bengal for the years 1875-76 *and* 1876-77.

5												6	
Other Items of Expenditure.												Total Expenditure.	
1875-76.						1876-77.						1875-76.	1876-77.
Travelling allowance.	Furniture and house rent.	Postage.	Printing and stationery.	Miscellaneous.	Total.	Travelling allowance.	Furniture and house-rent.	Postage.	Printing and stationery.	Miscellaneous.	Total.		
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
6,260 9 7	5,880 0 0	551 0 0	48 1 6	2,236 6 2	14,978 1 3	6,876 14 11	5,932 8 0	788 14 0	87 2 0	2,030 2 1	15,715 9 0	57,082 8 10	60,964 14 2
72 8 1	80 0 0	253 12 6	28 8 0	286 12 5	721 9 0	119 0 3	.....	343 2 0	9 8 0	486 12 3	958 6 6	18,074 11 0	20,025 6 11
7 8 0	.....	16 13 0	0 1 0	72 0 9	96 7 3	.....	.....	32 15 6	0 2 0	80 12 6	113 14 0	3,604 6 3	3,010 15 2
63 2 9	.....	60 12 6	12 8 0	91 14 0	228 5 3	81 3 0	.....	60 2 0	21 0 0	110 9 9	272 14 9	7,877 8 8	7,730 15 5
136 0 1	427 0 0	84 1 0	10 0 0	215 10 9	872 12 9	154 12 0	.....	80 9 0	7 4 0	205 10 0	448 3 0	14,214 3 3	13,438 3 1
63 11 6	.....	90 3 6	0 5 6	140 7 9	294 12 3	75 3 0	1,330 0 0	70 4 0	.....	232 11 3	1,718 2 3	8,160 9 5	8,891 5 9
50 0 0	6 0 0	35 0 0	2 2 0	94 3 6	186 5 6	87 8 0	.....	61 5 6	19 1 6	268 6 7	436 5 7	8,075 6 11	7,600 15 9
118 2 4	.....	211 9 6	3 4 0	438 4 3	771 4 1	52 8 6	.....	106 5 6	1 9 0	504 14 0	665 5 0	24,387 13 10	24,300 4 1
.....	.....	50 0 6	7 11 6	457 10 1	515 6 1	.....	896 0 0	65 10 0	91 10 11	223 12 9	1,277 1 8	13,351 13 10	13,984 9 10
98 7 0	30 12 6	125 3 6	0 12 3	300 5 3	550 8 6	92 15 10	.....	147 13 0	1 2 0	350 1 2	592 0 0	11,507 4 8	11,890 0 10
127 12 8	85 0 0	246 4 0	7 15 6	578 12 9	1,046 13 5	253 5 1	240 0 0	237 8 0	.....	915 6 0	1,655 3 10	33,440 0 8	33,748 4 9
92 2 0	24 0 0	106 12 0	.....	146 14 10	369 12 10	117 13 6	11 9 6	115 7 6	6 1 0	152 11 0	403 10 6	9,080 13 1	8,698 11 2
.....	.....	45 0 0	.....	15 14 0	60 14 0	.....	32 4 0	34 12 0	7 0 0	30 3 0	94 3 0	1,936 2 8	3,104 4 9
20 0 0	.....	24 9 0	.....	101 2 0	145 11 0	30 8 0	6 3 6	27 4 6	.....	72 4 5	136 4 5	2,522 0 6	3,614 1 1
68 12 0	260 11 6	32 8 0	.....	92 6 3	454 5 9	40 0 0	.....	51 6 0	0 6 0	90 15 6	188 11 6	5,860 13 4	7,260 12 8
..	.....	16 15 6	.....	40 2 1	57 1 7	.....	.....	17 5 6	.....	38 3 9	55 9 3	1,097 8 6	1,152 7 4
27 0 0	.....	20 10 6	1 8 0	160 5 2	218 7 8	24 0 0	.....	28 2 0	0 5 0	99 10 6	152 1 6	3,550 13 5	3,680 15 9
.....	.....	13 13 0	.....	34 6 9	48 3 9	71 1 7	.....	5 3 0	.....	5 7 0	81 11 7	941 3 7	844 15 4
11 1 8	.....	10 11 0	.....	54 12 0	106 8 8	.....	.....	.....	.....	21 11 6	21 11 6	1,863 9 7	2,094 3 10
26 12 4	.....	134 12 0	.....	421 15 0	593 7 4	31 8 0	.....	146 4 6	0 14 0	419 8 11	597 14 5	12,193 14 4	12,142 13 9
112 15 3	32 0 0	88 4 6	0 8 0	784 10 9	1,018 6 6	102 11 6	595 8 0	94 6 0	6 0 0	213 7 11	903 1 5	12,438 12 9	13,256 10 4
272 8 0	.....	121 9 0	4 10 0	211 14 0	610 9 0	301 0 0	.....	114 0 0	3 7 0	234 10 6	653 1 6	24,055 12 6	23,185 5 1
155 6 0	.....	90 1 6	5 1 0	340 5 3	590 13 9	228 0 0	.....	94 4 6	5 1 0	376 13 1	703 2 7	8,257 11 2	10,122 4 5
27 0 0	.....	95 3 0	11 4 6	362 7 6	495 14 6	393 0 0	36 14 6	74 3 0	22 8 0	414 11 9	941 5 3	14,552 6 7	12,405 15 7
51 0 0	722 4 0	107 7 0	9 14 6	133 5 0	1,023 14 6	39 0 0	804 0 0	95 9 0	9 0 0	153 1 3	1,099 10 3	16,236 10 6	12,929 4 6
145 4 0	422 8 0	103 6 6	.....	360 13 6	1,032 0 0	189 0 0	360 0 0	144 5 6	.....	279 7 3	972 12 9	14,748 3 1	13,782 3 11
129 14 4	.....	118 5 0	5 14 0	206 14 6	460 15 10	88 13 1	.....	73 6 0	5 7 0	343 9 6	511 3 7	9,532 3 3	10,647 1 8
133 0 5	.....	63 4 6	6 0 0	190 7 5	392 12 4	103 2 7	.....	42 11 6	0 10 6	181 8 11	328 1 6	7,023 8 2	7,894 3 9
85 7 11	.....	44 9 0	.....	237 5 3	364 6 2	106 6 11	15 0 0	40 4 0	.....	182 3 8	352 14 7	6,068 4 3	5,990 0 10
90 8 0	100 0 0	58 5 6	10 8 0	201 14 9	311 4 3	23 0 0	.....	67 12 0	0 12 0	301 12 6	393 4 6	8,010 7 10	7,856 8 7
77 2 3	.....	70 2 0	0 12 0	181 5 5	429 5 8	26 3 7	.....	96 3 6	1 4 0	162 6 6	286 1 7	8,083 2 2	7,536 0 0
44 8 0	30 0 0	45 7 6	1 8 0	173 4 0	294 11 6	74 0 0	.....	52 11 6	3 12 0	167 9 6	298 1 0	8,029 15 10	7,244 10 11
.....	.....	12 14 0	5 4 0	73 4 0	91 6 0	90 4 0	.....	16 6 0	12 0 0	89 2 0	207 12 0	2,589 3 6	4,786 5 10
49 3 4	28 0 0	58 3 0	.....	205 11 0	341 1 4	20 15 5	.....	141 4 0	.....	134 9 0	306 12 5	8,118 5 3	9,709 2 7
257 12 5	478 0 0	32 0 6	.....	164 14 9	932 11 8	76 7 10	407 12 0	39 15 0	0 10 0	174 10 6	789 7 4	5,039 3 1	6,760 9 5
...	100 0 0	42 13 0	8 0 0	166 4 3	317 1 9	.....	.....	52 12 0	4 8 0	127 15 0	185 3 0	5,452 14 9	5,952 4 10
36 0 0	49 14 0	19 1 6	1 0 0	45 2 0	151 1 6	.....	.....	22 5 6	.....	70 7 0	92 12 6	2,313 4 5	3,444 10 11
37 11 6	.....	11 8 0	0 3 0	94 2 9	143 9 3	133 2 0	24 0 0	15 2 0	.....	91 2 3	263 6 3	2,992 4 5	2,910 5 10
..	4 10 0	25 5 0	.....	112 11 0	142 10 6	44 12 7	7 0 0	21 1 0	.....	137 9 5	211 3 0	2,818 1 3	3,099 1 2
... ..	.....	10 0 0	.....	11 12 0	21 12 0	8 0 0	.....	7 0 0	.....	13 15 0	28 15 0	1,829 2 6	2,054 8 0
16 0 0	.....	30 13 0	.....	48 6 1	95 3 1	.....	5 10 0	22 6 0	.....	51 4 0	79 4 0	1,031 14 1	1,774 14 6
....	28 0 0	30 8 0	6 9 0	152 3 6	217 4 6	273 2 0	.....	25 2 0	1 12 0	110 5 7	410 5 7	2,690 6 9	2,699 4 4
... ..	.....	10 1 0	.....	50 11 0	60 12 0	.....	30 0 0	5 5 0	3 0 0	45 10 0	83 15 0	2,304 10 7	2,101 11 5
...	.....	5 0 0	.....	4 5 0	9 5 0	.. ..	.....	5 0 0	.....	17 11 6	22 11 6	421 3 0	477 5 4
.. ..	.....	5 0 0	.....	90 15 0	101 15 0	.....	104 0 0	15 0 0	.....	129 3 0	249 3 0	2,024 15 5	2,487 1 11
...	.....	.....	.....	7 1 6	7 1 6	.....	.....	.....	.....	23 12 0	23 12 0	7 1 6	23 12 0
8,849 0 4	8,788 12 0	3,448 12 6	199 12 9	10,009 9 5	31,895 15 0	10,097 3 2	11,255 5 6	3,807 12 6	332 13 11	10,566 4 3	36,059 6 4	4,17,401 11 5	4,30,108 13 6

STATEMENT

Comparative classified Statement showing the aggregate Value of Property transferred by Documents

1	2		3		4		5		6		7		8		9	
	AFFECTING															
DISTRICTS.	DEEDS OF GIFT.				DEEDS OF SALE (RS. 100 AND UPWARDS).				DEEDS OF SALE (LESS THAN RS. 100).				PERPETUAL LEASES.			
	Number of deeds.		Aggregate value.		Number of deeds.		Aggregate value.		Number of deeds.		Aggregate value.		Number of deeds.		Value of annual rents.	
	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
Bengal.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.
Burdwan	75	131	34,601	34,217	2,047	1,756	7,37,235	5,92,977	10,332	9,344	4,45,876	3,93,326	2,106	1,986	1,40,142	1,40,918
Bankoora	5	14	2,744	4,543	278	232	86,520	63,826	1,488	1,305	70,211	59,357	1,450	1,451	31,697	23,798
Beerbhoom	40	91	11,057	24,965	559	436	4,03,283	2,78,037	2,992	2,667	1,18,013	1,04,754	398	442	45,965	38,780
Midnapore	54	75	16,584	21,094	1,497	1,316	5,20,433	4,85,171	7,411	6,310	3,10,398	2,61,274	2,038	1,844	1,11,506	85,812
Hooghly	20	40	10,602	15,616	1,043	997	4,04,939	4,31,035	2,271	2,152	95,130	91,231	1,221	1,325	42,511	41,567
Howrah	22	28	7,169	25,228	930	903	3,28,211	3,49,986	1,920	1,753	93,344	86,747	943	872	48,883	27,815
24-Pergunnahs ...	48	80	17,720	69,443	2,701	2,636	17,23,362	18,49,369	8,032	6,651	3,19,542	2,80,764	3,546	4,274	1,20,140	1,30,785
Calcutta	12	11	19,683	2,05,677	1,179	1,138	1,53,96,152	1,33,14,806	31	31	1,859	1,580	22	27	69,610	96,728
Nuddea	23	50	4,746	7,386	568	617	4,18,345	5,33,071	1,496	1,426	61,461	57,911	2,492	2,982	1,07,659	77,586
Jessore	31	62	5,231	12,916	714	658	2,42,021	2,40,520	4,186	3,829	1,41,352	1,30,236	24,735	28,012	4,20,223	3,86,596
Moorshedabad ...	19	65	13,937	57,936	475	500	2,62,345	3,83,035	1,923	1,676	70,888	63,880	722	1,199	57,028	81,048
Dinagepore	15	34	3,664	80,455	457	457	1,34,838	1,41,864	1,195	1,202	51,795	58,203	38	18	30,670	23,735
Rajshahye	15	18	8,756	45,864	175	142	1,07,008	1,18,836	155	184	6,388	8,146	304	273	20,244	21,221
Rungpore	40	40	26,234	36,808	894	951	2,60,422	2,81,981	2,472	2,741	1,14,615	1,23,511	112	56	35,202	4,039
Bogra	16	13	12,577	6,147	108	77	62,920	50,023	120	186	6,308	8,118	59	42	6,881	2,442
Pubna	20	27	5,587	69,317	192	208	1,54,745	2,20,544	410	340	15,097	13,744	1,569	1,633	19,424	20,182
Darjeeling	1	4	1,500	4,000	86	122	2,13,105	2,34,261	13	16	808	764	.....	.....	.....	.....
Julpigoree	1	11	2,000	8,240	491	615	1,51,278	2,19,190	447	537	21,116	29,107	56	40	4,190	2,857
Dacca	63	87	56,644	51,147	1,572	1,438	6,62,902	7,43,643	1,158	1,240	67,071	61,612	1,569	1,413	27,292	13,717
Furreedpore	19	23	18,177	1,43,498	524	538	2,10,702	1,65,087	1,709	1,723	63,743	62,489	9,027	10,100	92,564	98,550
Backergunge ...	42	39	9,054	27,215	1,620	1,432	5,96,137	5,50,103	4,206	3,884	1,92,118	1,54,852	16,342	14,053	3,64,378	3,13,064
Mymensingh ...	53	114	40,486	60,807	1,099	1,052	5,11,404	6,19,605	852	808	47,914	40,732	472	467	11,591	7,850
Tipperah	16	29	5,709	8,762	718	669	3,75,925	3,80,764	1,706	1,769	66,555	68,404	1,851	1,709	66,468	51,964
Chittagong	26	32	10,816	12,576	1,322	1,515	3,87,815	3,97,749	2,340	2,562	1,24,837	1,35,174	19,565	13,031	1,57,506	1,03,564
Noakholly	20	36	9,790	13,832	1,166	1,032	3,10,709	2,54,715	2,843	2,711	1,32,087	1,23,773	6,474	4,064	1,12,045	69,347
Behar.																
Patna	12	13	26,001	21,778	1,272	1,561	11,96,041	15,18,070	541	624	26,563	32,025	188	179	35,005	23,380
Gya	17	29	20,449	92,904	791	971	7,78,182	9,52,022	294	302	15,104	14,563	153	154	20,431	30,487
Shahabad	10	7	23,654	4,086	758	872	6,47,568	5,98,751	411	455	25,038	29,813	17	15	3,832	1,407
Muzufferpore ...	5	10	7,900	10,460	1,093	1,069	10,38,674	8,92,930	447	474	27,088	27,597	30	87	775	10,419
Durbhunga ...	2	4	2,400	6,100	959	909	10,04,329	7,47,414	453	479	27,808	27,747	70	27	9,544	873
Sarun	8	9	4,542	1,897	735	716	6,63,380	7,07,083	419	356	24,332	19,901	46	42	1,205	6,992
Chumparun ...	...	...	... ...	.....	127	109	2,33,303	1,25,750	71	68	3,824	3,350	17	8	484	50
Monghyr	3	5	2,608	3,285	626	776	8,43,804	8,14,145	338	385	17,025	20,154	74	55	21,524	7,401
Bhaugulpore ...	8	7	4,716	3,000	474	495	6,12,527	4,60,553	427	329	20,102	15,302	87	153	6,716	893
Purneah	2	2	105	1,185	478	545	2,55,855	6,35,890	1,307	1,294	56,471	62,324	197	197	24,823	2,48,393
Maldah	22	28	25,960	17,111	225	208	75,512	57,121	1,011	1,225	42,720	49,123	658	2,021	12,114	24,614
Sonthal Pergunnahs	...	1	.....	200	101	108	61,025	42,333	402	744	16,221	25,750	13	43	917	2,500
Orissa.																
Cuttack	8	22	2,354	7,059	366	431	1,78,533	1,92,425	1,118	1,106	44,005	40,405	16	21	67	833
Pooree	2	4	1,750	1,740	410	483	1,38,665	1,33,768	1,100	1,330	46,068	59,328	...	...	.....	.....
Balasore	3	9	1,450	40,440	182	177	88,074	71,216	674	650	25,683	23,949	42	21	133	191
Chota Nagpore.																
Hazarebagh ...	3	5	676	1,899	75	114	56,221	1,62,786	104	92	4,848	3,853	213	218	15,883	9,754
Lohardugga ...	22	1	13,185	250	132	123	81,701	92,027	128	165	7,167	4,692	200	201	18,301	1,293
Singbhoom ...	2	...	710	...	12	9	5,961	4,089	17	16	922	654	20	16	941	230
Manbhoom ...	5	5	28,675	1,170	179	202	59,467	55,005	532	607	23,851	27,282	686	503	25,151	20,320
Total ...	816	1,322	5,20,475	12,80,004	31,242	31,511	3,27,20,273	3,06,92,078	71,375	67,698	30,97,194	29,26,310	99,833	95,308	23,53,660	22,60,033

o. VII.

tered in each Registration District of the Presidency of Bengal for the years 1875-76 *and* 1876-77.

10	11	12	13	14	15	16	17	18

MOVABLE PROPERTY.

LEASES OTHER THAN PERPETUAL LEASES WHICH HAVE BEEN COMPULSORILY REGISTERED.				ALL OPTIONALLY REGISTERED LEASES.				AMOUNT OF PREMIUM OR FINES PAID ON SUCH LEASES.		DEEDS OF MORTGAGE OF Rs. 100 AND UPWARDS.				DEEDS OF MORTGAGE (LESS THAN Rs. 100).			
Number of deeds.		Value of annual rents.		Number of deeds.		Aggregate value.				Number of deeds.		Aggregate value.		Number of deeds.		Aggregate value.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
		Rs.	Rs.			Rs.	Rs.	Rs.	Rs.			Rs.	Rs.			Rs.	Rs.
2,119	2,227	1,58,108	92,409	24	26	4,754	1,504	1,23,027	1,10,647	2,258	1,910	9,34,206	7,07,380	3,138	2,985	1,76,390	1,58,031
77	92	8,075	19,585	44	5	14,591	157	13,097	6,626	722	557	1,90,019	1,78,222	1,098	1,134	60,949	60,487
1,132	1,211	63,439	58,395	.....	2	.....	24	18,286	15,470	594	478	3,18,412	2,59,582	1,113	1,004	55,317	52,832
2,540	2,173	1,93,014	1,71,654	48	9	2,297	600	1,58,119	55,878	1,350	944	5,83,920	4,73,018	2,876	2,482	1,43,716	1,37,066
1,000	1,143	45,108	44,787	10	12	197	606	35,015	41,715	740	621	4,58,257	3,47,673	508	439	26,929	22,266
3,416	3,356	1,36,983	95,678	51	56	8,294	4,347	57,305	44,241	566	469	2,76,182	2,22,539	407	354	22,976	19,241
5,968	7,059	2,74,257	2,19,258	386	165	23,463	24,704	78,247	94,706	1,825	1,780	14,11,063	11,75,732	3,212	2,036	1,37,481	1,21,077
519	462	8,08,128	8,70,108	21	33	19,497	16,924	1,20,200	1,10,165	484	497	1,27,10,564	70,85,015	5	160	8,399	19,23,093
4,415	4,325	1,50,238	1,23,672	37	32	4,789	3,745	1,80,517	1,13,431	897	940	4,80,347	5,86,188	899	933	46,548	44,931
1,549	1,558	1,15,697	91,113	104	127	11,316	11,117	1,45,590	93,097	731	823	3,57,797	2,84,609	1,123	1,056	59,428	65,091
492	523	76,638	78,416	20	21	10,757	5,287	57,206	72,508	706	724	6,07,257	8,07,644	540	446	29,391	23,960
221	217	1,27,198	1,52,200	3	5	11	33	91,431	10,026	202	249	2,45,130	2,95,026	69	119	3,549	6,512
620	1,127	1,39,024	1,84,048	.....	47	.....	747	28,714	23,940	209	234	2,11,508	2,02,949	48	79	2,141	4,185
1,141	2,207	1,15,479	1,73,093	55	51	2,967	1,299	57,470	36,714	629	720	3,95,721	4,23,439	557	658	34,768	34,140
1,080	1,057	99,278	91,252	4	4	1,228	1,168	23,655	10,620	135	148	1,02,940	85,071	84	118	5,023	6,089
1,351	1,418	36,743	33,071	26	22	1,577	3,420	49,821	44,801	262	279	1,91,227	2,57,131	172	134	8,435	7,079
14	12	2,064	3,763	2	2	280	109	.....	.....	75	82	63,314	99,764	3	1	229	99
314	379	38,203	1,80,730	25	39	1,412	1,898	15,352	7,991	197	201	2,51,242	1,44,717	87	137	4,845	8,182
3,802	4,477	1,17,028	1,18,573	168	203	8,073	13,328	81,166	84,721	1,518	1,458	12,05,364	16,20,457	405	391	21,137	20,579
3,011	3,199	65,796	64,265	70	104	4,545	14,293	51,560	45,052	609	600	2,92,380	2,62,647	402	477	19,908	24,045
1,639	1,101	37,310	37,337	42	105	2,360	4,456	2,00,707	1,17,895	2,271	2,121	9,54,356	7,99,643	2,805	2,812	1,54,704	1,37,424
5,556	8,877	4,31,971	5,15,905	204	144	73,702	5,514	73,322	37,811	602	677	3,00,948	5,06,983	159	194	9,407	10,860
3,125	6,240	4,84,122	2,86,788	362	123	39,804	23,515	1,17,999	98,172	689	738	4,87,742	3,22,302	484	505	27,522	29,208
336	361	14,606	8,819	50	154	4,106	3,869	75,311	28,079	875	974	4,80,459	3,25,573	1,061	1,356	57,956	72,185
1,127	1,593	43,895	60,237	287	233	7,605	5,017	1,11,915	65,694	1,632	1,455	8,86,054	3,57,455	1,117	1,352	61,829	67,757
2,015	2,146	5,60,406	5,34,532	26	25	8,462	2,506	7,90,934	7,87,955	1,604	1,805	15,43,716	13,16,023	469	522	27,745	27,243
1,111	1,532	3,66,395	3,97,140	5	8	872	6,436	5,77,658	4,61,170	1,056	1,181	7,01,213	8,08,471	204	246	11,670	13,409
1,892	1,241	7,32,572	5,17,009	.....	2	.....	80	53,613	1,43,736	1,695	1,003	11,60,709	10,87,107	236	223	16,189	15,818
1,821	1,803	5,07,823	2,84,183	3	5	96	627	5,20,744	2,54,205	1,242	1,255	12,36,005	11,07,766	263	323	18,015	21,491
1,537	1,701	5,05,145	4,08,602	7	4	1,868	208	4,34,488	3,56,653	979	962	11,40,134	8,90,139	216	275	13,473	16,595
3,197	1,648	5,54,912	3,00,941	64	24	3,472	9,035	10,02,258	2,89,512	1,166	1,808	16,22,580	16,13,355	430	994	20,760	64,605
5,537	8,410	1,31,304	2,35,744	5	2	3,097	30	1,37,124	3,05,794	185	243	2,40,999	2,70,528	50	57	3,060	3,944
2,756	3,802	4,18,340	6,46,087	18	46	2,913	3,435	3,76,247	5,11,582	1,356	1,532	15,50,273	14,85,513	231	308	10,529	22,816
3,525	5,154	3,72,133	25,59,111	7	27	284	3,455	93,382	28,909	774	894	14,18,063	14,55,520	191	211	11,240	12,790
1,898	2,653	2,65,800	3,86,077	15	2	930	46	21,381	5,52,071	388	397	5,24,583	11,11,097	401	425	23,385	26,930
402	1,237	89,054	46,572	27	28	20,433	10,923	4,078	125	479	439	1,42,399	1,34,608	340	300	20,359	19,445
188	140	1,21,334	38,674	8	5	260	335	2,002	2,201	172	201	65,770	1,12,835	609	722	25,426	29,107
245	181	65,692	33,683	1	1	13	10	3,910	997	432	441	3,97,070	2,98,385	163	194	9,065	11,109
383	302	17,056	15,117	26	11	456	232	96	19	369	385	1,61,204	1,41,891	450	428	22,030	20,398
463	467	63,621	43,362	17	22	454	930	2,393	912	193	169	1,31,189	82,837	144	143	6,410	6,622
1,122	1,209	1,08,360	1,06,365	31	97	1,180	1,685	86,816	94,044	410	446	3,38,973	2,97,834	27	349	14,176	27,358
585	708	76,383	51,237	203	64	2,443	655	2,06,855	1,33,173	587	454	3,70,569	2,20,256	6	543	32,146	25,706
115	329	7,442	8,415	.....	.....	.....	.....	.....	905	12	26	9,119	20,567	7	8	194	399
1,670	1,371	1,82,204	87,448	17	6	195	65	29,031	36,810	308	304	2,78,727	1,40,016	573	734	28,325	36,255
84,977	93,416	90,52,828	1,05,55,405	2,613	2,123	2,94,203	1,85,464	63,23,206	58,77,602	34,525	31,437	3,69,40,974	3,05,93,157	28,643	29,746	14,96,943	14,63,340

STATEMENT

Comparative classified Statement showing the aggregate Value of Property transferred by Documents

Districts.	19		20		21		22		23		24		25		26	
	AFFECTING IMMOVABLE PROPERTY—*concluded.*															
	ALL OTHER DEEDS NOT MENTIONED ABOVE, EXCEPT CERTIFIED COPIES OF DECREES AND ORDERS OF COURT.				CERTIFIED COPIES OF DECREES AND ORDERS OF COURT.				TOTAL.				DEEDS OF SALE.			
	Number of deeds.		Aggregate value.		Number of deeds.		Aggregate value.		Number of deeds.		Aggregate value.		Number of deeds.		Aggregate value.	
	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
Bengal.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.
Burdwan	73	236	37,203	1,00,592	1	...	1,512	.....	22,173	20,601	27,98,054	23,47,071	92	118	33,041	21,033
Bankoora ..	96	56	9,803	6,301	...	..	... ..	.....	5,248	4,908	4,87,612	4,22,902	21	35	4,047	6,771
Beerbhoom	21	99	20,192	46,788	...	3	.....	1,821	6,849	6,453	10,81,963	8,81,052	81	86	3,618	6,161
Midnapore	147	176	1,13,733	96,200	15	30	1,738	8,503	17,956	15,559	21,45,358	17,93,770	68	69	10,822	15,626
Hooghly	71	33	1,23,270	18,857	3	5	27	3,525	7,387	6,776	13,38,501	10,[illegible]2,772	75	66	41,132	20,271
Howrah	78	67	91,426	42,133	2	...	810	.....	8,335	7,864	10,05,583	9,17,985	32	54	6,802	13,956
24-Perrunnahs ...	101	300	1,54,370	2,68,417	11	39	21,473	17,058	25,980	25,629	42,80,968	38,21,371	288	232	56,404	59,925
Calcutta	120	209	14,60,425	26,36,388	...	1	.....	1,32,442	2,584	2,569	3,06,70,627	2,63,82,676	60	60	13,34,074	4,04,151
Nuddea . .	74	151	32,940	71,183	8	16	1,540	3,100	10,937	11,452	14,92,179	16,22,204	156	139	19,504	74,643
Jessore ...	102	173	47,382	71,783	2	21	1,105	9,144	33,627	36,922	15,47,082	13,96,021	198	185	28,559	19,125
Moorshedabad ...	87	93	44,704	67,510	4	9	1,468	13,100	5,048	5,256	12,31,617	17,21,622	61	50	47,270	34,556
Dinagepore	102	54	1,19,846	40,227	1	1	1,930	126	2,223	2,356	8,10,032	8,08,477	3	12	318	26,262
Rajshahye	73	124	45,089	54,660	...	...	.....	.....	1,599	2,227	5,04,902	7,25,166	16	48	2,672	25,168
Rungpore ...	42	65	48,537	30,818	7	6	3,273	1,208	6,240	7,495	10,34,018	11,54,170	18	16	6,391	2,725
Bogra	6	1	10,297	500	...	2	.....	4,856	2,251	2,548	3,30,617	2,66,286	2	11	225	732
Pubna	11	23	18,924	7,485	...	...	.....	.....	4,013	4,084	5,02,480	6,85,774	48	32	11,263	6,081
Darjeeling	9	2	19,537	9,550	...	5	.....	13,321	203	246	3,01,827	3,65,013	2	6	55	6,305
Julpigoree	37	21	22,537	5,527	...	...	.....	.....	1,655	2,103	5,13,255	6,07,200	4	6	3,114	2,625
Dacca	207	167	1,40,166	1,01,381	2	...	120	.....	10,199	10,874	24,27,423	28,38,138	144	125	37,564	1,59,929
Furreedpore	168	228	48,296	1,00,341	...	2	.....	1,670	15,542	16,904	8,67,755	9,82,044	97	77	14,297	12,041
Backergunge ...	135	186	63,390	1,18,106	3	4	872	351	29,185	25,337	24,89,824	22,90,056	96	88	16,574	24,107
Mymensingh ...	159	189	1,14,250	1,19,458	1	...	4,500	.....	9,247	12,612	17,12,615	20,24,575	68	70	17,165	24,996
Tipperah	112	91	1,44,212	66,026	3	2	828	1,000	15,066	11,956	17,65,307	12,62,985	79	104	18,046	12,675
Chittagong	318	278	1,17,360	92,400	19	21	347	1,000	25,972	20,113	14,31,128	11,81,269	97	95	67,443	21,905
Noakholly	144	128	86,045	71,192	5	3	1,015	1,253	14,911	12,627	12,02,999	10,99,272	112	146	13,449	13,556
Behar.																
Patna	375	507	2,04,401	8,54,888	...	...	.....	.....	6,442	7,442	44,19,216	51,26,090	92	106	40,783	25,341
Gya	91	108	2,20,024	2,63,371	2	...	46,994	.....	3,924	4,531	27,57,592	30,30,073	38	50	23,652	19,953
Shahabad ..	306	462	1,60,529	3,01,366	...	...	.....	.....	5,235	4,800	28,23,704	26,99,173	30	30	8,201	11,360
Mozufferpore ...	187	95	2,40,543	1,32,570	...	1	.....	7,200	5,085	5,192	33,98,063	27,40,308	189	179	1,11,390	1,25,967
Durbhunga ...	46	73	1,17,428	74,121	...	...	.....	.....	4,289	4,584	32,56,477	25,97,042	188	200	78,252	70,629
Saran	116	147	66,084	3,31,253	3	3	2,350	2,030	6,193	5,897	40,01,575	34,03,602	53	62	10,080	16,572
Chumparun ...	6	...	11,171	.....	1	...	2,160	.....	5,999	8,897	7,86,096	9,46,208	99	84	14,759	19,52
Monghyr	91	68	1,82,748	52,856	1	...	80	.....	5,514	7,027	33,81,351	35,07,257	87	229	36,624	43,40
Bhaugulpore ...	22	28	28,161	27,295	...	...	.....	.....	5,515	7,268	25,08,874	44,85,708	80	282	17,331	45,94
Purneah	45	115	26,169	1,40,263	66	93	97,925	51,175	4,797	5,723	12,07,330	32,18,451	50	41	15,778	17,33
Maldah	91	142	39,467	59,165	9	7	1,904	904	3,304	5,635	4,74,400	4,16,961	14	11	882	88
Sonthal Pergunnahs	16	9	8,895	7,884	1	...	471	.....	1,510	1,975	3,02,321	2,62,323	35	44	6,152	17,42
Orissa.																
Cuttack	79	68	27,577	42,427	...	...	.....	.....	2,428	2,525	7,28,306	6,86,393	12	12	5,505	1,15
Pooree	32	20	6,995	8,779	19	30	3,909	20,152	2,791	2,993	3,88,729	4,01,444	6	11	630	4,98
Balasore	87	85	72,209	80,634	...	2	.....	1,775	1,805	1,745	3,91,916	3,61,877	19	28	8,220	9,28
Chota Nagpore																
Hazareebagh ..	7	32	5,052	47,055	1	1	1,425	150	2,236	2,563	6,33,604	7,53,083	25	29	3,714	29,06
Lohardugga ..	80	48	40,921	33,009	...	...	.....	.....	2,762	2,244	8,58,970	5,72,485	14	16	10,970	4,89
Singbhoom ...	29	9	18,166	10,320	...	...	.....	.....	214	413	43,155	45,259	...	...	.....	.....
Manbhoom ...	19	36	2,407	2,910	...	1	.....	117	3,980	3,857	6,49,613	4,07,486	15	27	3,898	5,42
Total ...	4,308	5,131	45,82,208	67,19,669	190	308	1,99,174	2,97,101	3,58,522	360,800	9,75,80,538	9,43,51,063	2,923	3,321	21,90,662	14,79,19

o. VII—*concluded.*

gistered in each Registration District of the Presidency of Bengal for the years 1875-76 *and* 1876-77.

AFFECTING MOVABLE PROPERTY.

Obligations for the payment of money.				Other documents registered in Book IV.				Grand total of documents.		Grand total of aggregate value, &c.	
Number of deeds.		Aggregate value.		Number of deeds.		Aggregate value.					
		Rs.	Rs.			Rs.	Rs.		Rs.	Rs.	Rs.
		2,30,735	1,97,696			2,30,809	1,00,758	1,776	4,94,585	3,20,407	24,130	22,377	32,87,639	26,67,478
		38,895	38,873			4,855	12,650	243	47,797	58,106	5,518	5,151	5,35,409	4,81,008
		57,028	39,983			7,992	17,144	305	68,908	63,268	7,159	6,758	11,52,871	9,44,320
	1,784	4,05,882	2,48,037			1,26,223	68,945	2,811 2,123	5,42,927	3,22,077	20,767	17,682	26,88,285	21,16,447
731	700	1,61,245	1,59,793			30,806	39,709	861 837	2,16,183	2,19,863	8,348	7,613	15,54,884	12,70,035
578	615	1,13,420	1,06,395			50,990	28,546	708 703	1,71,131	1,48,897	9,043	8,627	12,37,714	10,06,889
5,800		8,11,243	6,33,357	1,040		3,72,406	7,44,433	7,128 6,592	12,40,083	14,37,615	33,108	32,221	55,21,021	52,58,089
375	352	9,70,269	10,00,867	11		17,432	41,157	446 441	23,21,775	14,46,178	3,030	3,010	3,29,02,302	2,78,28,859
5,482	5,469	5,88,411	5,65,281	1,182		1,51,910	1,87,209	6,770 6,777	7,59,825	8,27,033	17,707	18,229	22,49,004	24,49,237
31,482	35,604	17,39,083	17,08,618	605		1,17,617	1,30,511	32,235 36,539	18,86,159	18,38,254	65,782	73,461	34,33,241	32,54,879
647		1,51,423	1,06,104	159	165	68,362	1,23,306	867 652	2,07,055	2,04,000	5,915	5,888	14,08,672	10,82,023
49		16,977	49,418	81	100	77,113	1,01,624	121 404	94,398	1,77,304	2,250	2,709	9,04,460	9,85,781
		1,04,955	97,557	260	378	93,318	1,00,776	497 814	2,00,975	2,23,401	2,090	3,041	7,05,877	9,48,567
		1,11,209	1,15,459	212	256	73,020	1,10,957	542 625	1,91,220	2,29,139	6,791	8,120	12,85,838	13,82,306
		30,381	29,257	15	32	10,031	7,843	110	40,037	37,832	2,361	2,738	3,71,254	3,04,113
		1,56,807	1,30,517	272	254	60,193	76,207	1,083	2,28,263	2,12,805	5,096	4,920	7,30,743	8,96,573
		22,055	36,482	12		24,182	80,704	61	46,292	1,23,491	264	319	3,48,119	4,89,104
115	105	34,127	20,992			1,59,152	30,109	159	1,96,305	62,627	1,814	2,280	7,09,648	6,09,830
708	686	3,00,409	2,70,475	1,257	1,462	5,28,462	5,88,954	2,100 2,273	9,21,455	10,10,349	12,308	13,147	33,48,858	38,57,484
1,293	1,379	2,19,707	1,96,410	259	522	70,054	1,87,086	1,649 1,969	3,94,960	3,60,537	17,191	18,873	11,72,415	13,48,48
3,158	3,284	3,55,046	3,34,183	795	997	2,25,823	2,09,878	4,049 4,369	5,97,443	6,58,228	33,254	29,706	30,87,267	29,48,284
286	252	3,08,900	1,82,384	223	242	60,069	71,678	577 564	3,76,134	2,79,058	9,824	13,176	20,88,749	23,03,63
470	357	1,56,224	1,49,691	778	578	2,01,770	1,20,234	1,922 1,039	3,76,049	2,82,540	16,388	12,995	21,41,356	15,45,529
803	791	1,52,766	1,08,325	527	663	1,19,619	1,71,948	1,437 1,549	3,39,828	3,02,377	27,409	21,662	70,956	14,83,04
810	719	97,773	79,519	1,315	1,081	2,97,587	2,47,344	2,237 1,946	4,08,809	3,40,713	17,148	14,573	16,71,808	14,39,98
		2,58,760	2,11,130			1,86,338	1,76,407		4,85,881	4,12,939	7,185	8,297	49,05,097	55,42,02
							92,236	993 997	1,95,633	2,90,365	4,427	5,138	29,53,225	33,39,53
		73,165	1,25,377			97,291	67,846	371 281	1,78,457	1,94,589	5,606	5,161	30,02,361	28,83,769
		3,01,318	2,53,571			1,01,804	1,14,590	870 1,027	5,14,512	5,24,134	5,955	6,219	41,12,575	32,73,44
	502	6,42,099	5,05,301	136		93,174	80,024	1,026 976	8,13,505	6,56,605	5,315	5,560	40,89,982	32,58,64
	592	4,80,429	2,57,030	311		2,12,483	1,21,985	1,092 824	7,08,983	3,95,596	7,195	6,831	47,10,558	38,02,196
	291	2,74,635	3,11,614	1,119		44,960	95,738	1,480 3,125	3,34,354	9,20,879	7,488	12,022	11,06,440	18,72,08
	583	1,74,274	2,41,279			71,835	1,24,040	914	2,82,073	4,08,722	6,108	7,941	36,64,024	39,75,97
	1,039	2,57,660	3,05,009			19,287	75,882	1,820	2,94,278	4,26,836	6,367	9,118	28,93,152	49,12,54
	244	1,20,675	2,60,518			1,53,577	66,562	463 396	2,90,050	3,44,420	5,260	6,119	15,87,360	35,02,87
	216	51,282	35,450			25,210	27,134	398 346	77,374	63,482	3,702	5,081	5,51,774	4,80,44
	969	1,04,960	1,60,955			6,627	5,145	817 1,024	1,16,839	1,77,529	2,327	2,997	4,19,160	4,39,85
		70,737	1,12,987			24,033	19,988		1,00,275	1,54,104	2,696	2,804	8,28,581	7,70,49
		58,583	1,21,223			30,752	12,271		89,971	1,38,481	3,090	3,327	4,78,700	5,39,92
		50,012	34,381			12,261	33,338		70,499	77,002	2,080	1,978	4,62,415	4,38,87
		2,14,473	1,66,829	72	28	35,230	52,154		2,53,417	2,48,049	2,023	2,898	8,87,021	10,01,13
	232	1,42,395	1,06,854	55	83	41,048	33,603		1,95,013	1,45,407	3,106	2,575	10,53,983	7,17,84
	7	221	4,426	1	18	200	1,079			6,105	216		48,570	51,37
	251	97,856	87,577	130	171	30,860	29,369			1,22,398	4,375		7,82,227	5,29,87
	69,004	1,09,10,868	1,05,63,616	12,957	15,692	43,72,333	40,35,520		1,74,78,863	1,09,78,331				

STATEMENT

Statement showing the details of obligations for the payment of money registered

1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Value not exceeding Rs. 25.						From Rs. 26 to Rs. 50.					
Number.	Districts.	Number.		Fees.		Aggregate value.		Number.		Fees.		Aggregate value.	
		1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
				Rs. A.	Rs. A.	Rs.	Rs.			Rs. A.	Rs. A.	Rs.	Rs.
	Bengal.												
1	Burdwan	147	178	73 8	89 8	3,013	3,977	337	318	168 8	158 8	14,220	13,216
2	Bankoora	9	7	4 8	3 8	101	118	20	33	10 0	16 8	785	1,357
3	Beerbhoom	21	36	10 8	18 0	545	666	34	40	17 0	20 0	1,469	1,653
4	Midnapore	573	427	286 8	213 4	11,244	8,382	608	464	304 0	232 0	24,229	18,788
5	Hooghly	77	84	38 8	42 0	1,487	1,668	156	105	78 0	82 8	6,431	6,928
	Howrah	55	59	27 8	29 8	1,172	1,201	98	130	49 0	65 8	4,217	5,670
6	24-Pergunnahs	1,424	1,248	712 0	624 0	27,240	24,286	1,503	1,451	781 8	726 8	63,573	59,612
	Calcutta	3	3	1 8	1 8	70	70	7	15	3 8	7 8	314	688
7	Nuddea	919	1,125	459 8	562 8	18,212	22,608	1,591	1,853	795 8	926 8	65,696	68,682
8	Jessore	13,923	17,628	6,961 8	8,814 0	2,59,075	3,25,080	9,637	10,541	4,818 8	5,270 8	4,00,640	4,37,159
9	Moorshedabad	116	55	58 0	27 8	2,082	1,076	126	73	63 0	36 8	4,985	3,042
10	Dinagepore	2	60	1 0	30 0	36	1,088	5	63	2 8	31 8	227	2,731
11	Rajshahye	32	85	16 0	42 8	605	1,695	30	106	15 0	53 0	1,198	4,725
12	Rungpore	18	15	9 0	7 8	381	323	40	59	20 0	29 8	1,771	2,483
13	Bogra	4	12	2 0	6 0	86	204	13	26	6 8	13 0	648	1,071
14	Pubna	100	64	50 0	32 0	1,990	1,330	190	137	95 0	68 8	8,058	5,620
15	Darjeeling	.....	.....	.....	.....	.....	.....	2	3	1 0	1 8	99	131
16	Julpigoree	.....	1	.....	0 8	.....	36	11	4	5 8	2 0	419	169
17	Dacca	21	21	10 8	10 8	372	496	51	59	25 8	25 0	2,290	2,200
18	Furreedpore	209	250	104 8	125 0	4,089	5,095	316	387	158 0	193 8	13,455	16,249
19	Backergunge	546	801	273 0	400 8	11,945	17,909	802	1,078	401 0	539 0	34,492	46,127
20	Mymensingh	11	6	5 8	3 0	239	136	20	23	10 0	11 8	840	1,031
21	Tipperah	61	51	30 8	25 8	1,369	1,048	114	80	57 0	40 0	5,105	3,506
22	Chittagong	119	192	59 8	95 0	2,423	3,803	175	192	87 8	96 0	7,201	8,114
23	Noakholly	83	115	41 8	57 8	1,861	2,356	177	196	88 8	97 0	7,592	8,641
	Behar.												
24	Patna	7	15	3 8	7 8	181	322	36	59	18 0	29 8	1,577	2,665
25	Gya	19	17	9 8	8 8	338	374	38	31	19 0	15 8	1,718	1,254
26	Shahabad	2	4	1 0	2 0	36	103	4	10	2 0	5 0	178	520
27	Mozufferpore	4	25	2 0	12 8	90	554	23	45	11 8	22 8	966	1,944
28	Durbhunga	90	39	45 0	19 8	1,714	669	44	55	22 0	27 8	1,744	2,348
29	Sarun	12	11	6 0	5 8	265	220	63	54	31 8	27 0	2,682	2,230
30	Chumparun	3	4	1 8	2 0	70	83	23	13	11 8	6 8	924	524
31	Monghyr	17	18	8 8	9 0	404	362	37	66	18 8	33 0	1,813	2,747
32	Bhaugulpore	77	175	38 8	87 8	1,973	3,058	122	217	61 0	108 8	5,127	8,342
33	Purneah	7	8	3 8	4 0	135	199	31	28	15 8	14 0	1,259	1,204
34	Maldah	11	12	5 8	6 0	222	225	47	24	23 8	12 0	2,184	1,037
35	Sonthal Pergunnahs	143	180	71 8	90 0	2,804	3,429	190	270	95 0	135 0	8,043	10,672
	Orissa.												
36	Cuttack	10	12	5 0	6 0	208	231	22	25	11 0	12 8	941	1,056
37	Pooree	12	5	6 0	2 8	96	108	20	17	10 0	8 8	864	712
38	Balasore	21	15	10 8	7 8	398	311	47	35	23 8	17 8	1,980	1,553
	Chota Nagpore.												
39	Hazareebagh	.....	14	.....	7 0	.....	218	14	21	7 0	10 8	660	829
40	Lohardugga	6	8	3 0	4 0	132	156	9	17	4 8	8 3	419	688
41	Singbhoom	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
42	Manbhoom	28	18	14 8	9 0	673	337	25	29	13 0	14 8	2,956	1,265
	Grand Total ...	18,042	23,208	9,471 8	11,550 12	3,59,448	4,35,910	16,918	18,303	8,459 8	9,151 8	7,05,787	7,71,182

No. VIII.

in each District of the Presidency of Bengal for the years 1875-76 *and* 1876-77.

15	16	17	18	19	20	21	22	23	24	25	26
From Rs. 51 to Rs. 100.						From Rs. 101 to Rs. 500.					
Number.		Fees.		Aggregate value.		Number.		Fees.		Aggregate value.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
		Rs. A.	Rs. A.	Rs.	Rs.			Rs. A.	Rs. A.	Rs.	Rs.
420	467	210 0	234 0	34,337	38,934	427	402	427 0	401 0	91,319	88,878
63	51	31 8	25 8	5,400	4,324	105	79	105 0	78 8	23,004	16,948
61	64	30 0	32 0	4,980	5,171	113	84	113 0	84 0	24,515	18,693
633	438	326 8	219 8	54,141	35,224	618	395	618 0	394 0	1,2.,820	1,29,808
224	222	112 0	110 8	18,897	19,193	217	200	217 0	200 0	50,198	42,370
140	176	74 8	88 8	12,337	15,293	248	217	248 8	217 0	57,024	47,854
1,472	1,346	736 0	677 8	1,22,184	1,12,330	1,145	956	1,145 0	956 0	2,48,625	2,13,114
23	18	11 8	9 0	1,907	1,465	189	178	189 0	178 0	61,428	62,767
1,749	1,625	874 8	812 8	1,41,370	1,31,033	1,108	989	1,108 0	989 0	2,22,750	2,02,954
5,573	5,505	2,786 0	2,750 8	4,63,007	4,48,704	2,171	1,909	2,171 0	1,909 0	4,48,138	3,86,984
128	83	65 8	43 0	11,383	6,874	218	164	218 0	164 0	46,992	37,426
14	63	7 0	31 8	1,133	5,496	21	90	21 0	90 0	4,224	20,088
48	85	24 0	43 8	4,108	8,218	75	82	74 0	82 8	18,997	20,232
97	80	48 8	41 8	8,042	6,998	119	161	119 8	162 0	30,962	40,802
12	44	6 0	22 0	974	3,702	53	55	52 0	55 0	14,009	13,698
241	156	120 8	78 0	19,645	13,283	180	146	180 0	146 0	41,073	34,267
9	7	4 8	3 8	857	648	27	32	27 8	32 0	6,842	10,551
23	21	11 8	10 8	2,108	1,912	66	64	66 0	64 0	17,301	15,404
156	152	78 0	76 0	14,758	14,375	341	334	341 0	334 0	94,404	90,557
346	387	173 0	200 0	30,118	34,034	374	302	374 0	302 0	87,926	69,586
1,134	858	567 0	429 0	93,007	74,178	555	462	555 0	462 0	1,40,035	1,08,279
39	38	19 8	19 0	3,249	3,283	96	124	93 0	124 0	26,417	34,031
113	89	56 8	45 0	10,074	7,838	124	84	121 8	85 0	30,405	22,173
241	228	120 8	115 0	21,316	19,573	211	155	208 0	155 8	47,233	37,826
324	237	162 0	118 8	29,012	20,321	211	155	211 0	155 0	44,295	31,751
83	114	41 8	57 0	7,184	9,883	248	303	248 0	302 8	64,350	76,814
57	71	28 8	34 0	5,161	6,381	231	255	231 0	254 0	57,378	63,291
36	31	18 0	17 0	3,279	2,829	72	106	72 0	106 0	20,379	26,814
79	91	39 8	45 8	6,322	7,730	310	315	310 0	314 0	78,025	78,828
70	91	44 0	52 8	8,184	10,002	368	281	368 8	281 0	89,879	73,600
131	127	65 0	63 0	11,110	10,944	321	292	320 0	291 0	83,925	72,439
38	50	19 0	25 0	3,167	4,030	138	188	138 0	138 0	36,568	33,831
84	118	42 0	59 0	7,590	9,872	252	310	252 0	307 8	63,041	77,271
138	235	69 0	117 8	11,025	18,406	266	215	266 0	315 0	60,182	74,031
71	52	35 8	27 0	5,943	4,521	151	116	151 0	116 0	38,123	29,477
51	52	25 8	26 0	4,194	4,140	129	117	129 8	116 0	27,828	21,820
204	230	103 8	115 0	15,005	17,944	212	241	212 0	241 0	45,888	50,252
43	47	21 0	23 8	3,744	4,047	112	92	112 8	92 0	28,288	23,030
35	46	17 8	23 0	2,945	4,140	119	158	119 0	158 0	30,107	41,711
65	53	32 8	26 8	5,782	4,598	72	61	72 0	61 0	18,571	16,949
47	29	29 0	14 8	5,371	2,386	160	154	163 0.	154 0	43,364	42,139
57	42	32 0	21 0	5,876	3,617	139	111	139 0	111 0	39,432	29,499
.....	1	.....	0 8	.....	81	1	3	1 0	3 0	221	645
45	56	23 8	28 0	4,939	4,682	120	120	120 0	120 0	30,880	28,447
14,055	13,974	7,343 0	7,016 0	12,25,285	11,62,745	12,433	11,207	12,427 8	11,300 8	28,61,641	26,53,127

STATEMENT

Statement showing the details of obligations for the payment of money registered

Number.	Districts.	27	28	29	30	31	32	33	34	35	36	37	38
		From Rs. 501 to Rs. 1,000.						From Rs. 1,000 to Rs. 5,000.					
		Number.		Fees.		Aggregate value.		Number.		Fees.		Aggregate value.	
		1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
				Rs. A.	Rs. A.	Rs.	Rs.			Rs. A.	Rs. A.	Rs.	Rs.
	Bengal.												
1	Burdwan	32	30	48 0	46 0	22,095	23,808	13	16	29 8	34 0	24,851	28,819
2	Bankoora	12	8	18 0	12 0	8,345	6,252	1	4	2 0	10 0	1,200	9,874
3	Beerbhoom	11	10	16 8	15 0	6,244	7,594	4	3	4 0	7 0	8,901	6,186
4	Midnapore	67	36	100 0	54 0	44,309	25,819	28	11	63 8	25 0	62,079	23,359
5	Hooghly	32	17	48 0	25 8	24,944	11,596	22	8	70 8	16 0	53,338	12,038
	Howrah	18	26	27 0	41 0	14,089	21,847	10	7	24 8	16 0	24,590	14,540
6	24-Pergunnahs	110	77	165 0	114 0	87,727	61,572	80	39	176 0	91 0	1,61,332	87,833
	Calcutta	49	37	73 8	55 8	40,036	29,632	69	63	167 0	157 8	1,55,411	1,67,508
7	Nuddea	38	50	57 0	75 0	29,154	36,727	21	23	45 8	50 0	37,870	44,700
8	Jessore	113	89	170 8	133 8	81,919	64,681	34	22	76 0	45 8	77,015	35,320
9	Moorshedabad	38	26	55 8	39 0	28,676	20,177	20	16	47 8	37 8	48,555	37,009
10	Dinagepore	3	8	4 8	12 0	1,832	6,427	4	3	9 8	4 0	9,513	2,329
11	Rajshahye	19	16	28 8	23 0	14,917	13,775	14	14	32 8	35 0	31,130	30,913
12	Rungpore	23	25	34 8	38 0	17,852	21,554	13	12	27 8	27 8	22,200	27,390
13	Bogra	6	8	9 0	12 0	3,950	6,591	5	1	11 8	2 0	10,054	1,500
14	Pubna	38	34	57 0	51 0	26,833	29,097	12	12	26 0	29 0	23,208	31,920
15	Darjeeling	7	11	11 0	16 8	6,049	8,340	1	4	2 8	8 8	2,209	8,810
16	Julpigoree	12	14	18 8	21 0	9,599	10,371	3	1	6 0	2 0	4,700	2,000
17	Dacca	90	88	135 0	132 0	70,617	69,866	43	39	97 0	86 8	94,447	76,981
18	Furreedpore	30	24	44 8	36 0	22,384	19,112	16	10	37 0	22 8	36,635	22,334
19	Backergunge	111	67	131 8	100 8	49,273	52,686	9	16	20 8	33 0	18,254	28,606
20	Mymensingh	75	27	91 0	40 8	36,830	22,418	35	32	81 0	76 8	81,817	78,576
21	Tipperah	34	27	51 0	40 8	29,533	22,545	21	19	49 8	44 8	54,788	44,982
22	Chittagong	36	15	47 8	22 8	21,454	11,511	20	6	48 8	13 8	53,139	12,108
23	Noakholly	11	12	16 8	18 0	8,221	9,504	4	4	8 8	8 0	6,792	6,886
	Behar.												
24	Patna	49	50	73 8	76 0	39,000	38,237	25	22	58 8	49 8	59,368	47,687
25	Gya	47	42	70 8	63 0	37,612	30,401	18	25	38 0	54 0	30,027	43,487
26	Shahabad	44	19	66 0	28 8	32,438	15,214	9	16	20 0	35 0	16,855	31,383
27	Mozufferpore	59	58	86 0	87 0	43,750	44,345	25	27	57 0	63 8	61,959	60,972
28	Durbhunga	59	55	88 8	82 8	42,837	40,264	47	36	113 0	89 0	88,600	92,142
29	Saran	66	64	99 0	96 0	47,591	48,196	36	40	81 8	92 8	75,852	90,159
30	Chumparun	38	35	57 8	52 8	29,015	26,300	26	40	61 0	94 8	56,840	89,481
31	Monghyr	52	39	78 0	56 0	39,813	28,020	14	26	33 0	55 0	31,572	47,305
32	Bhagulpore	28	57	42 0	84 0	22,438	45,291	25	30	56 8	66 0	52,574	63,033
33	Purneah	27	16	41 0	26 8	21,926	15,843	14	17	33 0	41 8	33,617	43,244
34	Maldah	11	9	17 0	12 0	9,968	4,880	4	2	8 0	4 0	6,886	3,179
35	Sonthal Pergunnahs	11	18	16 8	27 0	8,951	12,883	10	19	24 0	45 0	23,309	42,920
	Orissa.												
36	Cuttack	17	22	25 8	33 0	15,146	17,123	4	4	10 8	9 0	12,410	8,500
37	Pooree	24	28	36 0	42 0	18,074	20,807	3	7	6 8	16 0	5,597	16,180
38	Balasore	10	10	15 0	15 0	7,341	7,170	8	3	17 8	6 0	15,940	3,800
	Chota Nagpore.												
39	Hazareebagh	35	30	53 8	45 0	25,832	21,141	29	26	69 8	61 8	67,078	75,841
40	Lohardugga	39	31	58 8	46 8	28,080	22,313	26	21	58 0	44 8	47,135	37,807
41	Singbhoom	.....	.....	.....	.....	.....	.....	.....	1	.....	2 0	.....	1,500
42	Manbhoom	23	14	34 8	21 0	16,530	10,739	7	6	14 8	15 0	14,922	15,478
	Grand Total	1,654	1,379	2,417 8	2,067 8	11,89,684	10,58,898	831	752	1,922 8	1,726 0	18,05,159	61,63,138

No. VIII—*concluded.*

in each District of the Presidency of Bengal for the years 1875-76 *and* 1876-77.

39	40	41	42	43	44	45	46	47	48	49	50
Above Rs. 5,000.						Total.					
Number.		Fees.		Aggregate value.		Number.		Fees.		Aggregate value.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
		Rs. A.	Rs. A.	Rs.	Rs.			Rs. A.	Rs. A.	Rs.	Rs.
3	.....	23 0	.....	40,000	.....	1,379	1,411	979 8	963 0	2,30,735	1,97,602
.....	.....	.....	.....	.....	.....	210	182	171 0	146 0	38,895	38,873
1	.....	5 8	.....	10,974	.....	245	287	196 8	176 0	57,028	39,963
4	4	51 0	25 0	84,000	40,800	2,651	1,775	1,798 8	1,102 12	4,05,882	2,82,180
1	4	4 0	37 8	6,000	66,000	729	709	508 0	514 0	1,61,245	1,59,793
.....	.....	.....	.....	.....	.....	578	615	451 0	457 8	1,13,429	1,06,406
11	7	80 0	45 0	1,00,502	74,600	5,805	5,124	3,795 8	3,234 0	8,11,243	6,53,347
36	38	395 0	412 0	7,11,103	7,38,837	376	352	841 0	821 0	9,70,269	10,00,807
6	4	41 8	33 8	73,350	58,547	5,432	5,449	3,581 8	3,349 8	5,88,411	5,65,271
1	.....	6 0	.....	10,100	.....	31,452	35,894	16,989 8	18,923 0	17,39,983	16,98,618
1	.....	5 8	.....	8,750	.....	647	417	513 0	347 8	1,51,423	1,06,204
.....	1	.....	5 8	.....	8,600	49	287	45 8	204 8	16,967	47,359
3	2	20 0	8 0	34,000	12,000	221	388	210 0	287 8	1,04,955	97,557
9	2	13 0	10 0	30,001	15,000	313	354	271 0	316 0	1,11,209	1,15,459
.....	1	.....	2 8	.....	2,401	93	147	87 0	112 8	30,381	29,257
2	1	20 0	8 8	36,000	15,000	763	550	548 8	413 0	1,56,807	1,30,517
1	1	4 0	5 0	5,999	8,000	47	58	50 8	67 0	22,055	30,480
.....	.....	.....	.....	.....	.....	115	105	107 8	100 0	34,127	29,892
6	2	48 0	11 8	85,521	19,000	707	686	735 0	675 8	3,60,409	2,70,475
2	.....	15 0	.....	26,000	.....	1,293	1,360	906 0	879 0	2,10,707	1,66,410
1	2	5 0	8 0	8,000	12,000	3,158	3,284	1,953 0	1,972 0	3,55,046	3,34,183
10	3	91 0	25 0	1,59,508	42,899	286	253	301 0	299 8	3,08,900	1,82,284
3	6	15 8	30 8	25,000	47,599	470	356	381 8	311 0	1,56,224	1,49,691
.....	2	.....	10 0	.....	15,500	802	790	571 8	507 8	1,52,766	1,08,525
.....	.....	.....	.....	.....	.....	810	719	528 0	454 0	97,773	79,519
2	3	46 0	21 0	87,100	35,500	450	566	489 0	543 0	2,58,760	2,11,108
1	1	5 8	17 8	9,000	32,006	411	442	402 0	446 8	1,35,834	1,77,274
.....	3	.....	27 8	.....	48,514	167	189	179 0	221 0	73,165	1,25,377
8	6	65 8	37 8	1,09,206	60,567	508	567	571 8	582 8	3,01,318	2,54,938
15	5	221 0	140 0	4,09,141	2,86,407	702	502	902 0	701 0	6,42,009	5,05,522
9	4	142 8	20 0	2,05,015	32,841	638	592	745 8	595 0	4,85,420	2,57,039
5	11	79 8	341 8	1,48,051	6,57,705	271	291	308 0	960 0	2,74,635	8,11,614
3	6	18 8	44 0	30,181	75,702	459	583	450 8	563 8	1,74,214	2,41,279
9	10	63 0	57 0	1,04,341	92,848	605	1,039	596 0	835 8	2,57,660	3,05,009
3	7	13 0	91 0	19,672	1,66,030	304	244	292 8	320 0	1,20,675	2,60,518
.....	.....	.....	.....	.....	.....	253	216	209 0	176 0	51,292	34,790
.....	1	.....	11 8	.....	20,703	770	950	522 8	664 8	1,04,060	1,58,893
1	5	6 0	34 8	10,000	59,000	209	207	191 8	215 8	70,737	1,12,987
.....	4	.....	22 0	.....	37,795	213	265	195 0	272 0	58,583	1,21,223
.....	.....	.....	.....	.....	.....	223	177	171 0	133 8	50,012	34,381
5	4	41 8	24 0	71,550	24,275	290	278	363 8	316 8	2,14,473	1,66,820
1	2	11 8	8 8	20,721	12,774	277	232	306 8	244 0	1,42,305	1,06,954
.....	.....	.....	.....	.....	.....	1	5	1 0	5 8	221	2,226
2	3	15 8	15 8	27,000	24,197	250	246	235 8	223 0	97,856	85,145
159	155	1,571 0	1,599 8	27,63,864	28,44,927	65,592	68,973	43,612 8	44,411 12	1,09,10,868	1,05,89,927

STATEMENT

Statement showing the details of "ad valorem" *fees realized on Deeds registered*

Districts.	At As. 4.		At As. 8.		At Re. 1.		At Re. 1-8.		At Rs. 2.		At Rs. 2-8.		At Rs. 3.		At Rs. 3-8.		At Rs. 4.	
	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
							Details of fees paid											
Bengal.																		
ardwan			18,925	17,092	4,173	3,585	480	345	212	151	78	47	39	31	26	20	11	10
ankoora	..	..	4,242	4,193	1,071	819	94	60	24	22	4	8	1	5	3	1	1	
eerbhoom	27	1	5,519	5,340	1,146	935	185	103	77	67	26	34	28	9	7	3	4	7
idnapore	51	.	17,083	14,631	3,390	2,629	493	295	198	224	53	57	24	25	21	11	7	5
oochly	..	..	6,095	5,592	1,655	1,424	257	213	126	133	37	43	21	21	10	5	7	6
owrah	.	.	6,833	6,513	1,750	1,617	212	188	96	73	30	26	13	15	11	10	3	1
-Pergunnahs . ..	11	7	25,370	23,853	5,171	4,866	751	721	373	356	99	110	56	57	31	26	19	20
alcutta	.	.	188	198	723	705	497	488	405	457	205	249	133	157	113	105	93	83
uddea	.		13,716	14,157	2,664	2,508	270	281	118	134	61	43	30	19	19	13	10	11
ssore	45	354	59,246	66,634	4,157	3,632	378	322	127	86	31	23	18	9	2	5	4	5
oorshedabad ...	.	.	4,160	4,175	1,382	1,249	246	202	121	103	40	58	29	26	16	19	8	11
inagpore			1,456	1,812	614	670	93	92	77	80	29	28	12	14	8	10	11	12
ajshahye	.		1,071	1,061	597	554	143	106	90	125	43	27	16	14	8	14	6	4
ungpore	1		4,839	5,820	1,413	1,654	221	222	112	101	27	27	21	7	12	10	7	4
oora			1,637	2,136	389	282	67	64	43	30	16	13	6	6	5	3	3	2
ubna			3,731	3,680	692	638	143	153	59	59	26	14	8	11	5	10	4	6
arjeeling			48	47	107	150	42	50	26	27	9	5	5	4	3	7	2	4
lipigoree	..		963	1,185	648	839	94	124	80	89	11	15		2	3	2	7	
acca	69	.	7,535	8,300	3,304	3,340	688	802	323	284	81	70	38	25	35	29	16	20
urreedpore			15,462	16,998	1,565	1,714	220	187	69	76	28	24	9	14	6	4	5	5
ackergunge	155	82	32,553	28,614	4,521	4,006	448	427	152	178	63	39	19	23	17	16	9	12
ymensingh	1		6,816	10,131	2,091	2,275	463	441	220	209	63	63	27	25	14	20	12	8
ippera	928	.	11,229	8,884	2,110	2,391	391	463	188	151	74	58	21	33	19	11	11	12
hittagong			24,146	18,491	2,467	2,408	194	140	80	56	18	22	19	7	10	7	3	1
oakholly			16,615	13,831	3,799	3,008	217	205	79	58	7	18	9	8	2	4	3	2
Behar.																		
atna	..	..	2,076	2,679	3,160	3,443	885	974	493	505	149	154	81	85	67	69	45	42
ya	.		1,245	1,477	2,149	2,518	675	818	388	479	162	175	40	73	41	33	24	31
habad	.		1,509	1,287	2,551	2,490	674	652	329	278	74	98	26	39	25	28	10	16
ozufferpere ...	.	..	1,478	1,397	2,442	2,004	707	738	475	484	137	103	37	52	46	27	29	19
urbhunga ...	.	..	1,740	1,974	2,284	2,121	607	613	327	303	95	93	63	41	54	36	20	11
arun	.	..	2,504	2,430	2,894	2,688	759	721	412	334	134	103	70	57	52	25	11	15
humparun	..		4,009	4,421	614	615	162	168	93	130	45	47	27	25	9	7	4	1
onghyr	..	..	2,253	3,409	2,232	2,489	557	629	298	293	99	96	51	52	36	42	17	21
hagulpore	..	..	3,406	5,576	1,494	1,645	365	381	248	212	82	66	35	37	25	22	15	12
urneah	.	.	3,396	3,758	1,204	1,509	214	278	95	144	38	41	18	24	11	23	9	9
aldah	..		2,541	4,670	832	845	94	88	42	35	7	5	7	2	2	3	4	
onthal Pergunnahs ...	.		1,775	2,351	470	490	37	70	17	24	6	6	6	7	3	5	4	
Orissa.																		
uttack	.		1,589	1,719	835	764	148	154	85	57	11	19	11	9	8	7	3	1
ooree	..		2,103	2,298	699	788	80	80	29	30	8	4	2	2	1	2	1	3
alasore	...		1,372	1,375	513	399	74	84	37	28	5	11	4	3	3	3	1	1
Chota Nagpore.																		
azareebagh	.		1,230	1,406	941	1,009	199	204	97	94	18	24	12	20	10	9	4	4
ohardugga	..	..	1,708	1,412	948	876	235	202	127	98	47	23	17	13	15	9	5	4
inghbhoom	..	..	145	316	23	84	7	12	2	7	1		1	..	...			
anbhoom	...		3,239	3,229	860	801	105	108	39	30	10	8	5	5	4	2	2	
Grand Total ...	1,288	443	3,29,295	3,33,685	78,841	76,184	13,860	13,797	7,080	6,785	2,350	2,197	1,164	1,113	818	727	474	454

No. IX.

in each District of the Presidency of Bengal for the years 1875-76 *and* 1876-77.

UNDER THE AD VALOREM SCALE.																										Kabuly registe simultane with the p and payi fees.
At Rs. 4-8.		At Rs. 5.		At Rs. 5-8.		At Rs. 6.		At Rs. 6-8.		At Rs. 7.		At Rs. 7-8.		At Rs. 8.		At Rs. 8-8.		At Rs. 9.		At Rs. 9-8.		At Rs. 10.		Over Rs. 10.		Total.		
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.
7	5	5	4	...	5	4	2	1	3	2	...	...	1	...	1	1	...	...	...	...	1	48	33	7	...	24,028	21,986	122
..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	4	10	..	..	5,450	5,120	87
2	2	1	2	1	1	4	3	2	1	2	...	...	...	2	...	1	2	...	1	1	...	7	16	4	...	7,047	6,637	63
2	6	3	5	4	2	3	3	2	3	...	...	...	...	...	1	1	...	1	3	33	.	.....	27	7	4	21,317	17,951	796
4	3	2	2	..	3	1	1	...	1	1	...	1	...	...	...	...	2	...	...	...	...	28	14	7	4	8,252	7,407	115
1	..	3	2	..	1	1	1	...	..	..	...	3	4	..	..	3	..	..	1	..	...	35	19	11	4	9,004	8,475	67
8	11	12	8	15	4	10	11	7	4	6	6	5	5	2	3	1	1	...	3	1	1	80	51	19	15	32,047	31,139	777
45	36	38	42	30	27	40	42	11	26	25	22	12	15	12	13	27	18	13	8	8	7	192	147	299	294	3,279	3,109	.....
5	12	...	6	7	5	2	3	3	1	3	...	...	4	...	...	1	...	...	1	3	1	31	31	12	12	16,955	17,242	627
1	2	6	..	..	..	4	2	1	..	..	1	2	1	...	...	1	...	1	...	1	..	22	13	3	3	64,050	71,152	1,407
5	6	10	6	4	5	4	8	...	..	..	1	...	...	...	...	1	...	1	3	...	...	28	30	5	9	6,118	5,911	83
12	7	5	5	2	1	...	...	1	3	2	2	...	...	...	...	...	2	2	1	...	...	14	19	3	7	2,341	2,765	8
3	3	2	..	2	4	1	...	1	4	1	...	...	...	...	2	1	...	...	3	...	...	17	46	2	1	1,997	2,926	9
9	3	5	3	1	2	5	2	...	...	1	1	...	...	2	...	...	1	1	...	...	...	14	20	2	3	6,693	7,880	28
.	2	1	.	..	2	1	2	...	...	1	...	...	1	...	...	...	...	1	...	...	...	7	13	2	...	2,159	2,355	208
.	4	1	1	2	2	1	3	3	1	4	1	...	...	...	...	...	2	...	...	...	...	7	10	1	4	4,689	4,599	347
1	3	3	1	1	...	3	1	...	...	1	2	...	...	...	2	1	...	...	...	...	...	2	3	3	4	257	310	.....
.	1	2	.	..	..	..	..	..	..	..	..	..	..	..	..	..	1	.	..	..	..	9	9	1	3	1,767	2,220	37
5	5	5	7	3	5	6	18	1	4	2	3	1	..	..	1	...	3	2	...	...	...	71	67	8	12	12,283	13,006	61
1	1	2	..	1	...	1	1	...	1	2	...	...	2	...	...	...	...	...	...	...	...	27	38	1	5	17,309	19,070	572
2	8	10	4	5	5	6	...	1	...	...	3	...	...	...	3	...	1	1	...	60	...	.....	38	3	6	38,027	33,471	82
6	4	6	2	5	5	2	7	4	2	...	...	...	...	...	...	...	1	1	...	...	...	47	42	5	14	9,732	13,180	54
1	5	5	1	2	1	7	2	1	5	1	1	2	...	3	...	1	...	4	...	1	...	47	27	1	1	15,047	12,146	1,058
1	4	3	6	...	1	...	4	1	...	2	1	1	...	...	...	...	...	...	...	1	1	31	17	9	...	20,993	21,171	122
1	2	..	1	...	..	2	1	...	...	1	...	...	...	...	...	...	...	...	...	...	...	32	16	...	...	20,767	17,244	28
26	22	20	14	8	12	9	10	9	5	5	4	3	1	1	7	...	3	4	...	2	5	87	105	18	32	7,147	8,171	38
15	11	9	18	11	9	3	10	7	1	4	5	2	3	1	1	3	2	...	...	2	5	69	98	11	14	4,870	5,781	.....
7	12	15	13	12	4	6	4	1	...	...	1	3	2	1	...	5	4	2	1	2	...	51	48	9	7	5,402	4,993	208
18	16	2	12	13	6	11	10	1	2	5	3	1	1	3	3	3	3	3	4	6	3	53	80	27	12	5,708	6,027	27
14	11	7	13	3	3	9	11	3	5	1	9	5	4	4	1	1	3	2	1	4	...	80	82	30	18	5,362	5,363	9
15	14	11	10	4	7	7	3	4	4	3	3	...	2	1	3	...	1	3	...	1	...	42	53	35	24	7,022	6,506	46
6	6	4	6	3	5	1	5	...	2	1	7	2	...	...	1	...	...	...	...	1	4	20	34	8	17	5,099	5,534	2,380
21	16	9	2	12	7	14	7	2	7	5	2	3	10	2	4	...	6	3	4	...	4	127	135	21	27	5,782	7,242	456
12	9	11	9	5	2	9	9	3	2	6	5	3	2	1	...	...	3	3	...	1	...	30	66	14	26	5,766	8,092	635
7	6	4	4	1	5	4	6	3	3	3	2	...	1	...	...	...	1	5	1	...	1	19	18	9	25	5,038	5,861	186
3	...	2	...	...	...	1	1	1	...	...	...	1	...	...	...	...	...	...	...	...	...	8	11	...	...	3,545	5,660	150
2	3	...	...	...	2	...	2	...	...	1	...	...	...	...	...	...	...	1	...	...	...	4	7	2	1	2,327	2,909	22
1	2	2	1	1	2	1	3	...	...	...	...	...	...	...	1	...	...	...	1	...	1	3	5	4	2	2,652	2,748	13
...	...	1	1	...	...	...	...	1	...	...	2	1	...	...	...	...	...	...	...	...	...	9	9	1	...	2,996	3,219	52
1	...	...	1	2	1	...	3	...	...	...	...	...	...	...	...	1	..	...	...	...	...	3	9	1	1	2,017	1,919	15
2	6	...	5	...	2	3	4	2	...	1	1	...	1	1	...	1	3	...	...	...	...	12	18	7	3	2,530	2,807	87
5	3	7	2	2	1	1	...	...	...	...	...	1	...	...	...	...	...	1	...	..	...	11	4	1	...	3,131	2,647	25
..	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	1	1	...	192	421	.....
6	1	...	2	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	2	...	7	2	4	1	4,283	4,190	74
284	273	214	222	162	150	186	212	72	89	95	90	51	65	39	40	62	69	46	35	131	33	1,480	1,535	618	613	4,38,592	4,38,812	11,161	1

STATEMENT

Statement showing the details of Leases, other than perpetual, registered

Number.	Districts.	Value not exceeding Rs. 25.						From Rs. 26 to			
		Number.		Fees.		Aggregate value.		Number.		Fees.	
		1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
				Rs. A.	Rs. A.	Rs.	Rs.			Rs. A.	Rs. A.
	Bengal.										
1	Burdwan	1,508	1,678	747 0	770 0	15,822	15,681	315	358	155 8	170 8
2	Bankoora	69	54	27 0	25 0	470	464	24	21	11 8	10 8
3	Beerbhoom	852	860	808 12	406 12	7,678	7,446	149	159	71 0	77 0
4	Midnapore	1,909	1,722	904 4	853 0	19,647	15,068	341	205	181 0	108 0
5	Hooghly	1,354	940	649 8	443 8	10,690	6,603	127	117	62 8	56 8
	Howrah	1,654	1,433	823 0	716 0	19,540	15,895	631	489	314 8	244 8
6	24-Pergunnahs	3,034	4,067	1,337 8	1,869 0	22,490	31,658	709	799	335 0	384 8
	Calcutta	9	14	4 8	7 0	116	93	22	13	11 0	7 8
7	Nuddea	3,280	3,360	1,642 8	1,455 0	27,648	25,005	641	526	306 8	251 8
8	Jessore	1,089	1,131	511 4	551 12	8,652	8,550	185	196	91 0	97 0
9	Moorshedabad	358	366	165 0	169 0	3,975	3,835	74	79	36 0	38 8
10	Dinagepore	89	75	42 0	37 8	1,025	756	37	37	19 0	18 8
11	Rajshahye	288	763	144 0	378 8	2,689	6,928	61	131	30 8	64 0
12	Runxpore	900	1,467	443 8	689 8	10,155	16,048	258	367	134 0	195 0
13	Bogra	253	206	114 8	102 0	3,119	2,593	67	45	31 8	22 8
14	Pubna	1,105	1,123	480 8	582 0	6,957	9,518	114	164	56 8	78 8
15	Darjeeling	1	.....	0 8	..	12	.....	2	1	1 0	0 8
16	Julpigoree	133	143	66 8	64 8	1,673	2,080	100	82	45 8	40 8
17	Dacca	3,331	3,072	1,638 12	1,069 8	23,004	21,037	222	237	115 0	117 8
18	Furreedpore	2,859	2,807	1,340 8	1,109 0	19,125	20,081	167	177	84 8	90 0
19	Backergunge	1,340	910	722 8	492 0	12,208	9,723	185	157	110 0	87 8
20	Mymensingh	4,221	7,367	2,090 12	3,675 0	38,015	58,185	604	568	300 8	284 8
21	Tipperah	6,556	5,101	2,783 8	2,080 12	53,320	45,405	963	558	427 4	242 0
22	Chittagong	294	403	145 0	189 8	3,776	4,826	90	82	44 8	39 0
23	Noakholly	764	1,126	382 8	564 8	8,870	12,900	181	270	90 0	139 0
	Behar.										
24	Patna	346	469	252 8	321 8	3,892	5,027	257	321	211 0	234 0
25	Gya	145	166	81 8	100 0	2,179	2,160	136	143	94 0	101 0
26	Shahabad	331	176	130 8	71 0	4,072	2,261	246	188	94 8	71 8
27	Tirhoot	256	375	129 8	196 0	3,017	4,893	295	303	195 0	207 8
28	Durbhunga	308	685	169 8	272 8	3,828	6,569	223	206	143 0	125 8
29	Sarun	1,071	540	641 8	346 8	11,969	5,517	504	256	359 0	183 8
30	Chumparun	4,878	7,211	1,327 8	1,893 0	36,686	51,570	335	823	168 0	312 8
31	Monghyr	821	1,150	389 0	537 0	10,435	13,935	492	809	273 8	388 8
32	Bhagulpore	1,627	2,911	685 0	1,156 8	21,014	34,843	788	1,159	373 0	458 0
33	Purneah	893	970	389 0	423 8	9,001	10,350	332	388	187 8	206 8
34	Maldah	318	972	121 8	425 0	3,005	10,338	85	155	36 8	73 0
35	Sonthal Pergunnahs	110	81	48 0	34 8	975	840	22	14	11 0	6 8
	Orissa.										
36	Cuttack	68	69	29 0	31 8	812	604	11	29	5 0	13 8
37	Pooree	317	203	135 8	93 0	3,327	2,267	47	58	21 8	26 8
38	Balasore	227	301	104 0	140 8	1,770	2,300	42	67	21 8	33 8
	Chota Nagore.										
39	Hazareebagh	306	411	113 8	165 0	3,174	4,272	143	174	70 0	80 0
40	Lohardugga	644	459	300 0	245 8	5,507	4,154	83	98	67 0	73 8
41	Singbhoom	32	182	16 0	61 0	550	975	34	105	17 0	52 8
42	Manbhoom	825	754	395 8	344 0	7,257	6,754	338	280	162 8	136 8
	Grand Total	50,887	58,239	22,956 12	20,308 12	4,53,045	5,12,077	10,082	11,486	5,551 12	5,679 0

No. X.

in each District of the Presidency of Bengal for the years 1875-76 *and* 1876-77.

Rs. 50.		From Rs. 51 to Rs. 100.						From Rs. 101 to Rs. 500.					
Aggregate value.		Number.		Fees.		Aggregate value.		Number.		Fees.		Aggregate value.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
Rs.	Rs.			Rs. A.	Rs. A.	Rs.	Rs.			Rs. A.	Rs. A.	Rs.	Rs.
11,097	12,715	120	118	89 8	87 8	8,024	8,370	80	78	81 0	76 0	16,127	14,166
684	570	5	7	2 0	3 8	280	583	8	5	8 0	5 0	1,312	889
4,881	5,215	60	87	27 8	39 8	3,380	4,609	37	60	37 0	57 0	6,479	9,136
11,354	6,983	130	110	74 8	64 0	9,041	7,926	70	70	75 8	79 0	15,008	15,248
3,808	3,449	57	34	26 8	16 8	3,166	1,891	46	40	45 0	40 0	7,672	6,188
22,376	17,441	302	217	150 8	108 8	20,674	14,723	168	115	168 0	115 0	26,370	18,284
22,460	23,845	414	348	204 8	170 0	28,666	22,068	207	255	206 0	255 0	58,132	49,241
894	560	40	36	20 0	18 0	3,089	2,627	137	121	137 0	121 0	35,339	37,289
17,478	13,087	261	228	127 8	111 8	14,357	11,702	212	182	212 0	182 0	30,954	28,253
6,233	6,783	131	132	64 0	67 8	9,372	9,302	200	177	200 8	179 8	38,810	35,597
2,400	2,947	54	42	29 0	20 8	4,306	2,901	114	79	115 0	79 0	25,847	18,551
1,366	1,325	23	21	13 0	10 8	2,005	1,550	32	29	49 0	29 0	8,750	6,998
1,854	4,657	37	58	28 8	29 0	3,490	3,370	108	92	108 8	92 0	17,277	18,440
9,153	13,429	134	199	75 8	108 8	9,879	13,868	148	205	149 0	210 0	31,388	45,147
2,009	1,489	47	18	22 0	9 0	3,185	1,228	78	48	78 0	48 8	15,096	10,137
3,290	5,218	52	56	26 8	27 8	2,599	3,513	89	73	91 0	72 8	8,812	8,935
62	48	4	5	2 0	2 8	339	382	7	4	7 0	4 0	1,151	933
3,610	2,925	52	73	25 8	38 0	3,906	5,467	38	61	41 0	61 0	7,858	13,868
7,162	7,966	119	145	62 8	81 0	8,394	9,381	207	203	208 0	204 8	39,152	35,514
5,689	5,725	89	104	47 8	54 8	6,208	6,805	103	97	107 8	98 0	19,081	20,357
5,472	5,472	81	60	53 0	40 0	6,936	4,084	41	43	62 0	52 8	8,259	8,088
21,216	20,434	303	306	153 0	158 0	21,566	21,320	513	564	513 0	560 0	1,18,317	1,20,847
32,948	18,680	394	173	199 12	89 0	28,795	12,882	595	321	603 0	326 8	1,36,834	79,634
3,196	3,057	31	15	15 8	7 8	2,555	1,031	26	13	26 0	13 0	6,040	2,916
6,666	9,621	80	109	46 8	64 8	5,941	8,491	62	98	62 8	68 8	11,933	18,073
9,080	11,766	408	380	351 0	338 8	31,238	27,346	684	674	853 8	848 8	1,49,154	1,51,573
4,970	4,841	188	202	145 0	193 0	12,229	16,334	551	615	695 8	710 8	1,27,796	1,32,505
8,744	6,235	247	160	115 0	81 8	18,012	12,348	584	486	556 8	457 8	1,35,889	1,10,338
10,755	11,046	370	343	288 0	271 0	23,088	21,966	578	539	689 0	614 8	1,22,398	1,05,533
7,441	6,981	254	270	172 8	197 0	16,143	19,678	515	428	586 0	518 0	97,066	83,081
17,142	8,314	484	267	424 8	185 8	29,281	14,486	836	308	959 8	454 0	1,52,958	58,654
7,709	16,511	121	135	104 8	92 0	7,089	6,967	109	125	148 0	153 0	19,649	20,153
17,530	26,052	363	556	213 0	293 0	26,186	30,159	589	563	650 8	604 0	1,20,368	1,14,878
28,283	39,522	539	617	291 8	296 8	30,784	41,940	419	386	413 8	363 0	84,030	79,015
10,951	16,960	266	422	127 8	209 0	18,162	28,109	306	507	304 0	505 0	61,213	1,03,093
2,562	5,141	50	40	25 0	19 8	2,750	2,651	63	46	64 0	48 0	12,099	8,869
713	468	22	20	10 8	9 8	1,299	1,627	28	11	28 0	11 0	4,882	2,477
421	1,190	27	19	13 0	9 8	2,002	1,470	109	42	108 0	42 0	29,889	9,431
1,639	2,116	18	27	8 0	13 0	1,223	1,909	31	19	31 0	19 8	6,331	4,489
1,598	2,610	63	25	33 8	12 8	4,073	1,719	138	74	136 8	78 8	30,451	19,093
4,411	5,138	199	216	102 0	110 8	10,858	11,795	335	381	333 8	378 0	51,575	58,643
2,834	3,420	64	70	48 0	61 0	4,937	4,772	102	123	125 8	140 0	24,213	24,636
1,183	2,045	43	51	21 8	25 8	2,975	1,727	14	37	14 0	37 0	1,845	2,933
12,430	10,414	263	193	131 8	93 0	19,504	14,553	221	159	221 0	157 0	44,180	32,676
3,58,356	3,75,004	7,031	6,774	4,181 12	3,877 8	4,82,185	4,50,290	9,029	8,646	10,308 0	9,223 8	19,87,125	16,47,238

STATEMENT

Statement showing the details of Leases, other than perpetual, registered

Number.	Districts.	From Rs. 501 to Rs. 1,000.						From Rs. 1,001 to			
		Number.		Fees.		Aggregate value.		Number.		Fees.	
		1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
	Bengal.			Rs. A.	Rs. A.	Rs.	Rs.			Rs. A.	Rs. A.
1	Burdwan	16	9	29 0	13 0	9,440	6,405	41	15	92 0	30 0
2	Bankoora	4	2	6 0	3 0	2,720	1,373	11	6	25 8	15 8
3	Beerbhoom	14	20	21 0	39 0	6,391	13,861	18	20	45 0	44 0
4	Midnapore	20	23	30 8	39 8	14,607	20,030	37	32	100 0	75 0
5	Hooghly	11	5	17 8	7 8	3,414	4,717	6	6	16 0	15 8
	Howrah	20	5	35 0	8 8	15,189	4,120	12	4	26 8	8 0
6	24-Pergunnahs	54	52	79 8	79 0	34,269	36,704	40	23	84 8	52 8
	Calcutta	96	98	143 8	147 0	69,408	74,248	194	178	470 8	441 0
7	Nuddea	51	32	82 8	48 0	23,667	18,514	35	16	79 8	38 0
8	Jessore	38	34	57 0	51 0	22,814	19,341	22	13	45 0	37 8
9	Moorshedabad	32	20	48 0	30 0	22,490	14,801	32	19	68 0	47 8
10	Dinagepore	14	13	20 0	19 8	11,380	8,601	34	38	77 0	96 0
11	Rajshahye	47	36	61 0	52 8	17,503	19,335	56	71	132 0	151 0
12	Rungpore	31	18	50 0	27 0	21,558	13,798	19	29	40 8	69 0
13	Bogra	15	20	22 8	40 0	8,347	16,989	10	15	25 0	42 0
14	Pubna	9	18	13 8	27 0	3,574	6,451	7	6	15 8	14 0
15	Darjeeling	1	.....	1 8	... ...	600	.....	1	2	2 0	4 0
16	Julpigoree	4	14	5 8	21 0	4,150	9,416	8	4	16 0	8 8
17	Dacca	50	41	74 8	61 8	32,007	20,288	35	18	73 0	36 0
18	Furreedpore	11	11	16 8	18 8	6,524	8,010	12	15	27 0	42 8
19	Backergunge	4	6	12 0	15 8	3,331	4,169	2	6	9 0	17 0
20	Mymensingh	142	115	212 8	172 8	97,060	75,504	75	91	163 0	194 8
21	Tipperah	115	66	184 0	98 8	86,233	45,819	83	47	187 8	111 0
22	Chittagong	5	1	7 8	1 8	2,545	800	.....	.....	... ...	... ...
23	Noakholly	8	13	11 8	21 0	5,215	9,682	4	7	8 0	17 0
	Behar.										
4	Patna	172	175	313 0	340 8	1,28,711	1,12,641	151	125	437 0	326 8
5	Gya	156	181	238 0	326 8	99,909	1,15,149	118	159	300 0	396 8
6	Shahabad	200	165	296 0	240 8	1,36,125	1,14,111	175	107	376 0	245 8
7	Tirhoot	144	137	267 0	247 0	97,042	87,204	101	66	308 0	172 0
8	Durbhunga	146	131	235 8	232 0	67,918	62,343	126	110	359 0	328 0
9	Sarun	103	104	338 8	159 8	1,16,247	44,716	163	90	455 0	218 0
10	Chumparun	44	37	75 8	65 8	18,046	18,310	55	67	148 0	212 8
11	Monghyr	94	120	163 8	210 0	57,364	72,606	116	112	291 0	326 8
12	Bhaulpore	90	56	148 0	84 0	67,024	38,810	79	48	184 8	105 8
13	Purneah	50	111	75 0	170 8	29,042	72,368	45	84	117 8	205 0
14	Maldah	8	13	12 8	20 0	4,478	6,952	25	14	66 8	28 0
15	Sonthal Pergunnahs	7	12	10 8	18 0	5,054	7,123	.....	4	... ...	10 0
	Orissa.										
3	Cuttack	24	20	36 0	30 0	17,652	14,592	9	4	19 0	8 0
7	Pooree	3	6	4 8	9 0	2,698	4,499	1	.....	2 8	... ...
3	Balasore	15	20	21 0	30 0	9,498	14,716	9	3	19 8	7 8
	Chota Nagpore.										
9	Hazareebagh	51	69	69 8	87 8	21,385	23,535	28	14	40 0	19 0
0	Lohardugga	19	16	41 8	28 0	12,178	10,854	8	4	17 0	10 0
1	Singhbhoom	2	4	3 0	6 0	1,598	1,903	.....	.....	... ...	... ...
2	Manbhoom	27	14	40 0	20 0	19,110	8,699	7	9	28 0	19 0
	Grand Total	2,257	2,073	3,662 0	3,381 0	14,30,085	13,01,217	2,008	1,699	5,005 0	4,335 8

No. X—*concluded.*

in each District of the Presidency of Bengal for the years 1875-76 *and* 1876-77.

Rs. 5,000.		Above Rs. 5,000.						Total.					
Aggregate value.		Number		Fees.		Aggregate value.		Number.		Fees.		Aggregate value	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
Rs.	Rs.			Rs. A.	Rs. A.	Rs.	Rs.			Rs. A.	Rs. A.	Rs.	Rs.
67,939	20,650		2	19 0	11 0	35,018	17,196	2,143	2,253	1,183 0	1,128 0	1,02,967	95,433
17,148	15,928	.. ..		.....	... ..	.....	.....	121	95	79 8	62 8	22,614	19,742
20,930	18,363	... ..		8 0	. ..	5,170	.....	1,132	1,212	608 4	663 4	63,910	58,690
1,05,408	69,766		4	14 0	25 8	21,032	41,163	2,577	2,166	1,463 12	1,244 0	1,06,657	1,70,179
5,720	11,378		2	.....	8 0	10,606	10,606	1,601	1,141	817 0	587 8	45,175	44,822
21,440	2,326			5 0	.....	7,150	... .	2,788	2,266	1,522 8	1,209 8	1,32,730	72,780
68,100	45,908		2	19 0	4 0	20,012	1,724	4,552	5,546	2,755 0	2,814 0	2,03,320	2,11,138
4,56,841	4,24,621		33	252 8	225 8	3,86,940	3,18,702	544	635	1,639 0	967 0	9,52,627	8,89,149
35,780	19,046		1	.....	18 0	.....	12,611	4,189	4,557	2,250 8	2,104 0	1,43,884	1,27,418
31,337	20,886	.....		8 0	...	10,090	..	1,647	1,685	976 12	984 4	1,27,318	1,00,429
80,926	45,121	... ..		20 0	.	30,090	...	668	605	481 0	384 8	1,40,124	88,156
70,008	98,229		5	26 8	23 0	37,506	35,276	235	218	255 8	234 0	1,32,039	52,735
81,082	96,542		4	18 0	22 0	5,184	33,330	620	1,155	522 8	789 0	1,29,049	1,82,602
29,361	48,352		3	5 0	17 8	8,000	26,808	1,191	2,288	897 8	1,307 8	1,19,304	1,78,340
12,202	23,047			27 0	...	24,181	... ..	172	352	320 8	205 0	68,140	56,183
8,077	3,974			9 0	...	6,105	... ..	1,377	1,149	672 8	761 8	39,124	37,029
1,080	2,400	.....		... .	.....	... ..	...	16	12	15 0	11 0	3,244	2,763
18,096	6,920		2		73 0		1,90,155	335	379	194 0	216 8	39,293	1,90,842
39,187	19,486		1	16 0	23 0	11,474	17,780	3,908	3,680	2,187 12	2,435 0	1,59,170	1,32,051
17,161	20,934	...		.....		.		3,241	2,501	1,623 8	1,712 8	73,878	82,112
3,322	7,515	. .				..		1,502	1,180	965 8	704 8	39,419	39,051
1,27,707	1,21,487		8	55 0	96 0	87,808	93,151	5,867	9,019	3,487 12	5,135 8	5,11,080	5,19,928
1,49,069	87,373		1	27 8	4 0	36,780	6,000	8,711	6,967	4,412 8	2,953 12	5,23,991	2,05,793
		...				.....	.....	446	514	238 8	240 8	18,712	12,030
6,518	17,024	. .		.. ...		..		1,099	1,593	446 0	874 8	45,146	71,302
2,80,747	2,61,373		8	30 8	87 0	32,977	46,179	2,023	2,152	2,498 8	2,605 8	6,30,805	6,16,505
2,18,405	2,44,803		6	86 8	27 8	54,193	24,824	1,302	1,532	1,576 8	1,855 0	5,19,771	5,40,716
3,02,743	2,04,006		25	114 8	124 8	1,83,498	1,76,591	1,801	1,345	1,073 0	1,202 0	7,90,583	6,25,893
1,80,930	1,08,191		15	129 0	55 0	1,66,706	58,661	1,757	1,778	1,035 0	1,761 0	6,07,505	4,90,191
2,37,309	2,12,253		18	254 8	123 0	2,34,591	1,09,701	1,504	1,708	1,040 0	1,732 0	6,03,386	6,21,146
2,48,394	1,17,229		8	110 8	71 0	48,586	80,045	3,261	1,672	3,316 8	1,678 0	6,23,777	3,28,969
58,999	78,029		14	20 0	194 0	18,845	92,141	5,544	8,312	1,084 0	2,922 8	1,62,023	2,83,851
2,02,141	2,09,070		38	84 8	392 0	1,23,299	3,07,091	2,481	3,351	2,065 0	2,751 0	5,57,313	8,69,791
1,43,030	86,090		12	.	245 0		4,62,840	3,512	5,189	2,088 0	2,678 8	3,80,774	7,82,080
1,06,525	1,32,406		10	26 8	27 0	31,153	22,633	1,898	2,052	1,137 0	1,826 8	2,65,857	3,80,478
38,493	12,773	..		9 0		6,750	.	551	1,240	255 0	613 8	70,137	46,724
	10,452		2	50 0	11 0	1,08,500	16,980	199	144	107 0	100 8	1,22,025	29,947
16,031	6,407	...		.	..			218	183	210 0	134 8	65,807	33,034
2,583				.....				117	513	203 0	161 0	17,713	15,259
	7,003	...		..	..	... .	.	494	495	336 0	298 8	64,287	47,941
21,445		.		... .	. ...		..	1,602	1,265	728 0	840 0	1,12,843	1,08,475
11,947		.. .		...	... .	..	... ..	920	770	638 0	558 0	61,346	58,254
		.		... .	.....	...	.....	125	329	77 8	182 0	8,151	8,413
	13,876	... .		37 0	.....	59,010	.....	1,087	1,409	1,095 8	760 8	182,538	86,962
35,60,906	29,07,977		250	1,512 0	1,905 8	18,15,673	22,72,103	82,702	89,147	55,180 4	54,710 12	1,09,07,375	95,20,546

W. H. D'C.—Regr. No. 11863—404—14-8-77.

REGISTRATION.

DARJEELING, THE 18TH SEPTEMBER 1877.

RESOLUTION.

READ—

The Report on the administration of the Registration Department during the year 1876-77.

Read again—

The Report for the previous year, with the orders of the Government passed thereon.

THE returns of the past official year show that, although registration in the aggregate has not retrograded, the increase has been small compared with the great strides made in the four years immediately preceding it. This circumstance is wholly due to a great falling off in registration in the populous and opulent districts of Backergunge, Noakholly, and Chittagong, which ordinarily contribute largely to the aggregate operations of the province, but which suffered so severely from the cyclone and storm-wave of the 31st October. The subjoined table exhibits the leading statistical data connected with registration during the past twelve years:—

YEARS.	NUMBER OF REGISTRATIONS				Total receipts.	Total expenditure.	Surplus.	Number of registration offices.
	Affecting immoveable property.		Other Registrations.	Total.				
	Compulsory.	Optional.						
					Rs.	Rs.	Rs.	
1865-66	49,910	20,590	27,683	98,183	3,25,089	2,25,966	99,123	178
1866-67	101,422	49,346	31,391	182,159	3,19,754	2,25,951	93,803	182
1867-68	119,700	41,335	26,815	187,850	3,34,956	2,50,181	84,775	187
1868-69	125,438	42,794	46,730	213,962	3,67,271	2,99,099	68,172	172
1869-70	160,920	52,034	39,239	252,193	4,13,707	3,14,834	98,873	173
1870-71	159,963	49,862	31,888	241,713	3,88,688	3,11,825	76,863	180
1871-72	158,077	55,431	31,762	245,270	3,78,156	2,80,961	92,176	156
1872-73	174,788	67,130	37,162	279,080	4,85,319	3,04,782	1,30,537	168
1873-74	203,519	79,409	45,441	328,369	4,82,509	3,29,431	1,53,078	221
1874-75	250,340	98,970	74,563	423,873	5,52,325	3,86,953	1,65,372	246
1875-76	265,265	106,629	85,757	457,651	5,56,505	4,17,402	1,39,103	290
1876-77	268,125	104,436	93,013	465,574	5,66,882	4,30,168	1,36,714	
Increase over previous year	2,860	.....	7,256	7,923	10,377	12,766		
Decrease ditto	.....	2,193	....	.....				

The registrations effected in Backergunge, Noakholly, and Chittagong during the past two years appear in the following statement:—

	1875-76.	1876-77.	Decrease.
Backergunge	38,635	34,080	4,555
Noakholly	21,461	17,951	3,510
Chittagong	27,482	21,708	5,774
Total ...	87,578	73,739	13,839

It will be observed that, even had registration remained stationary in these three districts, the grand total for the year would have been 479,413 instead of 465,574, giving an increase of 21,762 instead of 7,923 on that of 1875-76.

2. Classified according as they refer to moveable or immoveable property, and, under the second head, according as their registration is compulsory or

optional, the number of documents registered in each of the past two years was as follows :—

		1875-76.	1876-77.
	Compulsory.		
Registrations affecting immoveable property	Instruments of sale, &c., of immoveable property of value Rs. 100 and upwards	31,290	31,330
	Instruments of mortgage of immoveable property of value Rs. 100 and upwards	34,545	34,647
	Perpetual leases	109,399	102,747
	Other leases under section 17, clause 4... ...	87,096	95,616
	Other compulsory registrations	2,935	3,785
	Total compulsory registrations affecting immoveable property	265,265	268,125
	Optional.		
	Instruments of sale, &c., of immoveable property of value less than Rs. 100	71,400	67,765
	Instruments of mortgage of immoveable property of value less than Rs. 100	28,684	29,604
	Leases for one year and less	2,649	2,140
	Miscellaneous documents	3,896	4,927
	Total optional registrations affecting immoveable property	106,629	104,436
	Total registrations affecting immoveable property ...	371,894	372,561
Registrations other than that affecting immoveable property.	Obligations for payment of money	65,610	69,047
	All other registrations	18,544	22,234
	Total of above	84,154	91,281
	Number of wills registered	1,556	1,681
	Number of written authorities	47	51
	Total registrations ...	457,651	465,574

It appears from this table that there has been an increase of ·17 per cent. in registrations affecting immoveable property, and of 8·4 per cent. in other operations. In compulsory registration the increase has been 1·07, and in optional registration 2·6. The total increase compared with 1875-76 has been 7,923, or 1·7 per cent. The increase is chiefly remarkable in Jessore, Chumparun, Mymensingh, Bhagulpore, Maldah, Monghyr, Furreedpore, Rungpore, Patna, and Rajshahye. The decrease appears most markedly in the returns for Chittagong, Backergunge, Noakholly, Tipperah, Lohardugga, and Midnapore. The explanations given for most districts will be noticed under the various heads. None, however, can be offered for Lohardugga, as the annual report of the Registrar had not reached the Inspector-General on the 19th July. The Lieutenant-Governor desires that Major Walcott's explanation may be submitted to Government when it is received. The different provinces under this Government contribute to the total operations of the department in the following proportion : Bengal proper, 78·1 ; Behar, 17·8; Chota Nagpore, 2·2 ; and Orissa, 2·0 per cent. The percentage of Behar was only 14·1 in 1875-76. The increase is in part only nominal, owing to the transfer of the district of Maldah from the jurisdiction of the Commissioner of Rajshahye to that of the Commissioner of Bhagulpore. In part it is attributable to special circumstances in Chumparun, which will be noticed further on.

3. The first remarkable feature in the comparative table above given is the decrease of 6,652 in the number of perpetual leases registered. The progress of the popularity of this class of engagement has been watched by Government for some years with interest. Since 1871-72, when the number registered was only 47,181, it has rapidly extended without any check until the year which has just elapsed. Though the system appears to be gradually making its way in Central and Western Bengal, it can only be said to have taken deep root in Jessore and the south-eastern districts of Backergunge, Furreedpore, Noakholly, and Chittagong. During the past year there was a considerable increase in 24-Pergunnahs, Nuddea, Moorshedabad, Maldah, and Furreedpore, and a very large increase in Jessore, while the three districts which suffered most from the cyclone show an aggregate decrease of 13,144, or nearly double the net decrease throughout the province. Whether this falling off is entirely due to the destruction of property and the general confusion and distress caused by the great physical calamity, or whether the anticipations expressed last year by the Registrars of Chittagong and Noakholly, that the system had nearly reached its limit,

have been realized, cannot now be accurately determined. The Registrars would have found some basis for a calculation in a comparison of the figures for the first seven months of each year, when the material condition of the people was normal. It is obvious that there must be some limit to the grant of perpetual leases in any one district; but, in the absence of special proof, Mr. Eden is not prepared to accept the figures as showing that it has yet been attained in either of these districts. While the adjoining districts of Dacca and Tipperah, both of which suffered to some extent from the cyclone, show a slight decrease, those of Furreedpore and Jessore, in which some damage was also caused, show, the former a slight, and the latter a very considerable increase. As Mr. Bourdillon remarks, Government will have to wait another year before it can pronounce definitely on the progress of these leases in Eastern Bengal. Their extension in Central Bengal, to which allusion has already been made, appears to be a matter for great satisfaction. It shows that the cultivators are beginning to obtain a closer and more lasting interest in the lands which they till, and that security of tenure, without which extensive improvements and full production cannot be looked for, is becoming more generally appreciated and demanded. The remarks of Mr. Smith, the Registrar of Jessore, on this subject are worthy of attention. They show that the fixity of tenure which is being gradually conceded is likely to play an important part in the reclamation of the waste lands of the littoral. "Perpetual leases are increasing from year to year. The cause of them is the ryot's unwillingness to take a lease for a short time, especially in respect of such lands as require much labor and outlay to reclaim, such as the large *beels* in the centre, and the Soonderbun jungles in the south, of the district. In most of the leases of this class it is found that the landlord reserves his power to measure and to enhance the rent; the ryots prefer such a stipulation to a lease for a short term. Where a premium is given it is a sufficient inducement to a needy landlord to give a perpetual lease." It is perhaps not too much to hope that the practice, which is extending westwards, will be gradually developed until all the ryots of the deltaic districts enjoy that stability of interest in the soil which is the index of the prosperity of the cultivating classes in Eastern Bengal.

4. The number of term-leases of small value registered during the year rose from 87,096 to 95,616. It is to be expected that registration under this as under other heads will year by year show some expansion. Disturbing local causes, however, will not unfrequently be found to account for more or less violent fluctuations in some districts. Thus, the increase of 51 per cent. in Chumparun during the past year is explained by a sudden combination among the ryots of an indigo factory, followed by the formal renewal of their engagements on more favourable terms, and the expiry and peaceful renewal of the indigo leases under two other large factories in the district. In Rajshahye, where the increase was nearly 81 per cent., the stimulus was caused by some new settlements and by the opening of two new rural offices. The prosperity of the people is adopted by the Registrar of Bhagulpore as an explanation of the increase, and by the Registrar of Midnapore as one of the decrease, of registration. The Inspector-General does not pronounce between them. In Mymensingh, the increase, which is considerable, is attributed by the Registrar to the fact that written engagements between landlord and tenant are taking the place of the informal agreements of former years, a most satisfactory solution of the long pending differences between two contending parties whose real interests are identical. In Tipperah, it is said, "the decrease is explained by a reference to the customs of the district, in which it is usual for the landlord to grant leases for long periods of time;" and the Inspector-General accepts this explanation. To the Lieutenant-Governor it seems that the circumstance referred to would explain a general lowness in the number of leases annually registered in Tipperah; but, unless for some reason large numbers are given or renewed in any one year, and this is not asserted, it does not appear why a common practice of granting long leases, any more than one of granting short leases, should create sudden fluctuations. In point of fact, however, the whole explanation is vitiated by a reference to the returns, which show that, in 1875-76, Tipperah stood first, and in 1876-77 fourth, on the list of all the districts in the province for the number of leases of this class registered.

5. The statement extracted in paragraph 2 shows that the decrease in optional registrations of immoveable property is almost solely noticeable in the returns of small sales. The fall is chiefly observed in the Presidency and Burdwan Divisions, where the people were the most ready to avail themselves of the reduction in the stamp duty on deeds of gift. It appears that it was formerly the practice to evade the payment of the stamp duty by describing gifts as sales for a nominal consideration.

6. In 22 out of 42 districts there has been an increase in the optional registrations of bonds, and the gross number registered in the province was 69,047 against 65,610 in 1875-76. The net increase, however (3,437), is less than the increase in the one district of Jessore, where more than half the total number were registered, and where the registrations increased from 31,452 to 35,694. The registration operations of Jessore are rightly described by Mr. Bourdillon as phenomenal. No explanation appears possible of the vast difference in the extent to which the safeguards of registration are utilized in this and in the surrounding districts. The decrease in the registrations under this important head in nearly half the districts of the province is disappointing.

7. In the minor operations of the department there has been a general increase. A small but steady advance is shown in the number of wills registered. The Lieutenant-Governor agrees with Mr. Bourdillon in thinking that any great expansion under this head is improbable. Some explanation should have been procured and submitted of the circumstance that in no instance were documents presented, or, at any rate, received, for registration by the District Registrar in Chumparun, the Sonthal Pergunnahs, Pooree, or Singbhoom. In paragraph 17 of his report Mr. Bourdillon gives several instances of curious, and in some cases most improper, deeds being presented for registration. The Lieutenant-Governor would wish to know something more of the Nuddea case in which a deed of gift of a female child was executed by its mother in favour of a prostitute. The case would appear from the description given to fall under section 372 of the Penal Code.

8. In 13 cases only during the year did the civil courts give notice to the registering officers of the presentation of registered documents which the courts discredited. The Lieutenant-Governor has recently invited the co-operation of the High Court in this important matter, and the Hon'ble Judges have responded by the issue of a circular directing judicial officers to give notice in all cases in which there is strong *primâ facie* evidence of fraud having been committed. Mr. Eden has no doubt that this order will have a salutary effect during the current year. The prosecutions instituted during the year numbered 38, and 35 persons were punished with imprisonment and 12 with fine for offences against the Registration Act. The Lieutenant-Governor is glad to learn that heavy sentences were passed in the most heinous cases. The result of the prosecution in Sarun was satisfactory, and severe punishment was inflicted on the offender.

9. The financial condition of the Registration Department has recently engaged the serious attention of Government. It has been found that of late years, though the receipts have considerably increased, the expenditure has advanced even more rapidly, and that the surplus at the disposal of Government is gradually diminishing. The subjoined statement shows the receipts and expenditure of the past four years calculated on the principle hitherto adopted:—

	Receipts.	Expenditure.	Surplus.
	Rs.	Rs.	Rs.
1873-74	4,82,509	3,29,431	1,53,078
1874-75	5,52,325	3,86,953	1,65,372
1875-76	5,56,505	4,17,402	1,39,103
1876-77	5,66,882	4,30,168	1,36,714

It now appears, however, that the amount given as the total of expenditure in each year does not include the charges for paper and for printing and binding the registers and forms. These charges aggregated Rs. 34,445-10-6 during the past year. It is also reported that the Public Works Department expended during the year Rs. 23,294 on behalf of the Registration Department.

Although the greater part of this sum was expended on major works and was accordingly taken from money provided in the Public Works Department budget, it is obvious that no calculation which excludes it will show how far the Registration Department affords a revenue to the country after defraying its own current charges. The net surplus during the past year was, therefore, only Rs. 78,973-9-6. Mr. Bourdillon, in a special report recently submitted upon this subject, recommended an enhancement of some of the *ad valorem* fees levied on documents presented for registration, and the Lieutenant-Governor has approved some of his proposals. Mr. Eden, however, is strongly of opinion that an immediate check is required on the rapidly growing expenditure of the department. That growth has undoubtedly been chiefly caused by the remarkable expansion of the rural sub-registry system. Mr. Eden does not underrate the immense influence which the extension of that system has had in rendering registration popular among the people and in making its advantages accessible to them. But the returns show unmistakeably that in some districts of Bengal the system has been overdone, and that offices have been opened and sub-registrars on large percentages of the fees appointed in places where they cannot be supported. This has been conspicuously the case in Burdwan. The number of offices in that district rose from 10 in 1874-75 to 22 in 1876-77. At the same time the number of registrations effected fell from 23,869 to 22,972, and the receipts from Rs. 26,558 to Rs. 24,835. The expenditure was simultaneously increased from Rs. 16,998 to Rs. 20,025, and the surplus was accordingly reduced from Rs. 9,560 to Rs. 4,810. It is clear that there has here been a great loss to the department without any gain whatever to the people of the district. It may even be apprehended that the very small salaries produced by even 75 per cent. of the fees may have resulted in laxity and mismanagement in some of the offices presided over by underpaid sub-registrars. Mr. Bourdillon reports that ten of them realize an average income of Rs. 48 per mensem, and that in some instances their aggregate receipts are as low as Rs. 43 and Rs. 45, out of which they have to pay their establishment. Mr. Eden's opinion, formed after careful consideration of the whole subject, is that the rural system should not for the present be further extended in Bengal, though it should not be extensively contracted. In one or two instances it may be found necessary to amalgamate offices which are not fairly self-supporting with others which have been longer established; but, as a rule, Mr. Eden would leave existing arrangements undisturbed.

10. The Lieutenant-Governor's attention has also been directed to some cases in which special sub-registrars on high salaries are retained at the head-quarters of districts to do less work than is elsewhere performed by Assistant or Deputy Magistrates in addition to their own duties. In some instances the services of such officers are indispensable, but in others they are certainly not required, and Mr. Eden will take an early opportunity of providing them with other employment.

11. There were altogether 310 offices open at the close of the year, against 290 at the close of 1875-76. Eighteen of the new offices were placed under rural sub-registrars in the interior. Two new sub-district offices were opened and ten sub-district offices were transferred from the charge of the sub-divisional officers to that of rural sub-registrars. Mr. Eden considers this measure one of questionable expediency. He sees no reason why a sub-divisional officer should be relieved of his registration any more than of his treasury work. To obtain rural sub-registrars who will be competent to supervise the preparation of the sub-divisional indexes, high proportions (generally 75 per cent.) of the fees must be granted. If the system were carried out in all sub-divisions the expenditure of the department would be very largely increased. At the same time that they are more expensive, rural sub-registrars at sub-divisions should be really less efficient than ex-officio sub-registrars, for they cannot have the same authority over the other rural sub-registrars of the sub-district that the officer in executive charge must enjoy. In few sub-divisions are there more than five or six deeds presented for registration in a day. These documents must afford an intelligent officer a considerable insight into local customs and a general grasp of the principles on which, and the extent to

which, dispositions of the various descriptions of property are made. Such information must be exceedingly valuable in many parts of the country where important questions connected with rights in the soil and the systems of cultivation are constantly arising. Mr. Eden regrets very much to hear of sub-divisional officers that "with a few exceptions the work is carried on with delay and irregularity." The Lieutenant-Governor desires that sub-divisional officers should understand that Government will insist on their registration work being carefully and thoroughly done, and he trusts that the report for the current year will show a great improvement in this respect. A special report should be submitted on the alleged gross failure of the sub-divisional officer of Bhabooah to attend to this part of his duties. Mr. Eden also hopes that district registrars will generally take more interest in this important department. The amount of knowledge required to enable him to make a proper inspection of a sub-registry office is not more than a thoroughly efficient district officer can easily acquire and should always possess.

12. The experiment of issuing printed forms of agricultural leases and their counterparts and of bonds for small amounts has not been found successful; indeed the forms of leases and engagements vary so in different parts of the country, and even in different parts of the same district, that any large demand for printed forms is most unlikely to arise, and the Lieutenant-Governor has restricted it to a few specially selected districts in order to obtain materials for a judgment upon its working before sanctioning a general extension of the scheme.

13. The Lieutenant-Governor is not yet in a position to pronounce definitely on the working of the Mahomedan Marriage Registration Act, but the reports hitherto received have not been generally favourable. At the close of the year the Act had been extended to 14 districts, and 77 offices were at work. Only 2,234 ceremonies were registered during the year. The Act will not be extended to the districts of Central and Western Bengal or to Behar until Government is in a position to judge of the measure of success attained in the Eastern districts.

14. The Inspectors appear to have performed their duties zealously. Mr. Eden notices with pleasure the terms in which the Inspector-General is able to speak of the assistance rendered to the department by several district registrars, and the satisfactory manner in which the ex-officio and rural sub-registrars named by him have performed their duties during the year. To Mr. Bourdillon himself the Lieutenant-Governor is indebted for his excellent administration of the department, and for an interesting and complete report.

ORDER.—Ordered that a copy of the above Resolution be forwarded to the Inspector-General of Registration for information.

By order of the Lieutenant-Governor of Bengal,

HORACE A. COCKERELL,

Offg. Secy. to the Govt. of Bengal.

No. 1559T.

COPY forwarded to the Inspector-General of Registration for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Offg. Junior Secy. to the Govt. of Bengal.

DARJEELING,
The 18th September 1877.

C. E. G.—Reg. No. 13144—26-9-77.

BENGAL POLICE.

THIRD ANNUAL REPORT

OF THE

WORKING OF THE CIVIL CONSTABULARY,

LOWER PROVINCES,

BENGAL,

BY

MAJOR J. R. PUGHE,
OFFICIATING INSPECTOR GENERAL, LOWER PROVINCES.

CALCUTTA:
PRESS ATTACHED TO THE OFFICE OF THE INSPECTOR GENERAL.

1865.

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No.

From

Major J. R. PUGHE,

Offg. Inspector General of Police, L. P.,

To

The SECRETARY to the GOVERNMENT of BENGAL.

Dated Fort William, the 20th July 1865.

Sir,

Would you do me the favor to submit the following report upon the working of the Police in the Lower Provinces, during the year 1864, for the consideration and orders of the Lieutenant-Governor of Bengal.

2. His Honor is aware that the delay in forwarding this Return has been occasioned by the deputation of Lieutenant-Colonel Bruce to the Bhootan Dooars. I trust that my having been called upon to prepare it immediately on my taking charge of the Office will plead for any omissions or shortcomings.

3. I shall endeavour to condense my remarks as much as possible. A short account of each District with the area, population, strength of Police, and percentage of crime was detailed in the last Annual Report, so that I consider it unnecessary to enter into such particulars on the present occasion.

4. The whole of the Districts in the Lower Provinces were taken up by the new Police on the 1st January 1864, with the exception of Darjeeling and the Sonthal Pergunnahs—these places were occupied by the force about the middle of the year under review.

5. In January 1864 a fresh classification of Officers and Districts was directed.

6. The duties of the Deputy Inspectors-General were at the same time more especially confined to inspecting, and reporting upon the organization of their respective Districts, and many Reports and Returns formerly submitted to these Officers, were now sent direct to the Inspector-General.

7. During this year also the Inspector-General of Police in India was directed to report upon the state of the Bengal Police. He suggested various alterations and reductions. The chief feature of his proposal was that the pay of the native Officers of the Force should be considerably increased, and the number of Constables reduced. The increase of pay is certainly a move in the right direction. A Policeman should as much as possible be placed out of the way of temptation.

8. With reference to the above, the Inspector-General of Police Bengal, was instructed, in communication with the several Commissioners, to decide whether such reductions could be carried into effect with due regard to efficiency. Detailed reports on this head are now in course of receipt, and early orders will be solicited upon them.

9. The following shows the result of the working of the Police in the whole of the Districts under this Government with the exception of Assam.

Cognizable cases reported	46,277
Persons arrested	48,072
Convicted or committed	23,804
Released by Police on bail	4,494
Ditto by Magistrate on compromise...	726
Acquitted	18,370

So that of the actual number brought before the Magistrate, 55 per cent were convicted, and 43 per cent acquitted. The balance were pending trial at the end of the year.

10. This result is decidedly satisfactory, if compared with the Returns of other Provinces where the Police have been much longer at work.

Property stolen and recovered.

11. The value of the entire property stolen during the year reached Rs 1,032, and the amount recovered 2,20,404 or 25·2 per cent. Here also there is a manifest improvement. In the year 1861 only 9 per cent of property was recovered, and in the year 1863, 17 per cent, so that there is an increase on the right side of 8 per cent, and this, too, when the Returns are carefully scrutinized and no complaint is struck off as false with the express permission of the Magistrate. It may be added that this steady increase is still going on.

12. The following Table shows the number and description of each crime with the action of the Police in the same.

Number of Offence	Sections	Number to Statement	Description of Crimes	Tried at close of previous Quarter.		Arrested and brought to Trial during the Quarter.		Remained for Trial.		Total under trial.	Convicted.	Committed.	Acquittals.			Died.	Remanded.	Transferred.	Under trial at the close of the Quarter.	
				Cases.	Persons.	Cases.	Persons.	Cases.	Persons.				Discharged by Police on bail.	Discharged by Magistrates or Grand Juries.	Other causes.				Cases.	Persons.
1	302, 306. ...	1	Murder	96	77	237	334	0	0	901	6	436	68	0	366	458	3	0	1	24
2	304, ...	2	Culpable Homicide	17	45	226	468	1	3	504	11	272	90	0	180	306	0	0	0	8
3	311, ...	3	Thuggee, &c.	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	396, ...	4	Dacoity ... { With murder	5	26	6	26	0	0	104	0	39	0	0	30	30	3	0	1	3
5	397, ...	5	With attempt to cause death or grievous hurt ...	1	4	26	200	0	0	204	0	98	24	0	31	55	0	0	2	5
6	395, 398, 402, ...	6	Other cases	24	158	280	1,705	1	2	1,586	43	701	204	1	719	924	1	0	7	22
7	397, ...	7	Robbery ... { With hurt	0	0	12	18	0	0	13	1	7	2	0	7	9	0	0	0	0
8	392, 394, ...	8	Other cases	13	26	720	790	0	0	816	54	109	142	6	470	624	2	0	6	1
9	382, ...	9	Theft ... { With aggravating circumstances	0	0	13	23	0	0	23	3	5	1	0	14	15	0	0	2	14
10	379, 380, 381, ...	10	Other cases	254	484	16,885	16,123	6	14	16,921	6,945	152	2,155	56	6,569	8,780	27	98	36	299
11	131 to 136, 138, 140,...	12	Offences relating to the Army and Navy	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	231 to 254,... ...	15	Offences relating to Coin	5	8	98	143	0	0	151	36	53	9	0	58	67	0	0	0	4
13	255 to 259, ...	16	Offences relating to Stamps	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	305, 306, ...	17	Abetment of Suicide	1	1	10	8	0	0	9	5	1	0	0	3	3	0	0	0	0
15	376, ...	20	Rape	8	10	272	305	0	0	315	3	87	39	9	168	216	0	0	2	6
16	377, ...	21	Unnatural offences	0	0	24	27	0	0	27	2	11	0	0	14	14	0	0	0	0
17	317, ...	25	Exposure of Infants	4	4	56	55	0	0	59	2	27	3	0	25	28	1	0	1	1
18	315, ...	26	Concealment of birth by secret disposal of dead body	0	0	22	16	0	0	16	1	11	0	0	6	6	0	0	0	0
19	411 to 414, ...	28	Receiving or habitually dealing in stolen or plundered property	92	80	994	2,014	3	6	2,070	1,106	69	77	3	738	843	2	5	6	25
20	367, ...	29	Kidnapping or forcible abduction.. { With aggravating circumstances..	1	1	15	45	0	0	46	0	30	3	0	22	25	0	0	1	0
21	363, to 366, 368, 369, ...	30	Other cases	1	1	177	359	5	7	367	12	90	13	3	190	211	0	3	0	17
22	371, ...	31	Habitual dealing in Slaves	0	0	6	13	0	0	13	0	2	0	0	11	11	0	0	0	0
23	372, 373, ...	32	Buying or selling a minor for the purpose of prostitution	0	0	41	84	2	5	89	0	21	3	1	48	57	1	0	2	3
24	374, ...	33	Forced labour	0	0	11	14	0	0	14	8	0	0	1	4	5	0	0	0	1
25	324, 327, 329, to 333, ...	34	Causing grievous hurt	29	56	1,224	2,000	0	0	2,056	747	226	105	66	666	964	2	7	4	33
26	430, to 433, 435, to 440,	37	Mischief with aggravating circumstances	11	30	548	540	0	0	570	131	38	79	14	262	375	0	1	0	6
27	447, ...	39	Criminal Trespass	41	110	1,523	1,772	0	0	1,882	764	15	193	54	775	1,022	5	21	8	23
28	448, to 452, ...	40	House Trespass	11	29	1,219	1,111	0	0	1,140	436	44	99	33	493	625	1	4	0	16
29	453 to 456, ...	41	Lurking House Trespass	36	82	5,455	3,093	0	0	3,175	1,355	42	465	74	1,132	1,671	6	21	1	36
30	450, 460, ...	...	Do. House trespass or House-breaking and causing death or grievous hurt	4	10	22	34	0	0	44	10	5	0	0	21	21	0	3	0	1
31	461, 462, ...	...	Dishonestly breaking open or unfastening any closed receptacle containing or supposed to contain property	0	0	20	24	0	0	24	7	4	0	0	13	13	0	0	0	0
32	143 to 145, 150, 151, 157,	42	Offences against Public { Unlawful assembly ...	30	80	788	2,655	0	0	2,135	985	11	197	71	717	985	1	16	0	30
33	147, 148, 152, 153, 156,	43	tranquility ... { Rioting, &c.	23	142	377	2,119	0	0	2,261	1,240	72	151	51	604	806	2	11	7	27
34	288, 284, 285, 287, ...	45	Criminal force or assault	10	20	955	1,216	0	0	1,781	1,093	2	24	12	572	608	0	2	0	14
35	342 to 344, 346, to 348,	46	Wrongful confinement	53	114	2,116	2,977	0	0	3,091	830	95	225	184	1,652	2,061	7	23	2	60
36	341, ...	47	Wrongful restraint	7	12	378	499	0	0	511	254	0	7	23	215	250	0	2	0	2
37	213, 216, 224, 225, 226,	49	Offences against public justice	10	16	660	1,083	2	2	1,101	808	19	27	0	223	250	0	14	1	8
38	170, 171, ...	51 / 52	Offences ... { By Public Servants ...	1	1	15	21	0	0	37	13	0	1	1	11	13	0	2	0	1
			{ Relating to Public Servants.	3	6	101	175	0	0	181	99	6	5	5	61	71	0	1	1	2
40	295 to 297, ...	53	Offences relating to Religion	1	1	11	27	0	0	28	10	0	0	6	12	18	0	0	0	0
41	269, 270, 277, ...	64	Ditto affecting public health	1	1	122	237	0	0	238	151	0	17	5	53	75	0	2	0	1
42	278 to 283, 285, 286, to 289	63	Ditto ditto ditto safety	1	2	173	253	0	0	255	182	0	9	0	63	72	0	0	1	1
43	291, ...	66	Ditto ditto convenience	0	0	101	258	0	0	258	237	0	0	0	21	21	0	0	0	0
44	292, to 294, ...	67	Ditto ditto decency and morals	1	1	33	71	0	0	72	40	0	0	4	20	24	0	0	1	2
45			Attempts at murder	2	2	34	39	0	0	41	6	13	2	0	15	30	0	0	2	1
46			Ditto house-trespass	1	1	3,787	135	0	0	136	73	10	7	0	35	44	0	0	0	1
47	307, 308, ...	69	Ditto theft	2	2	725	124	0	0	126	42	0	17	0	63	80	0	0	0	4
48			Other attempts	2	3	468	670	0	0	673	543	8	9	4	102	115	2	0	2	3
49	... ...	70	Other offences cognizable by the Police, not included in the above specification	14	25	2,352	3,830	4	19	3,874	2,592	12	81	24	794	899	1	3	46	37
			Total ...	689	1,629	46,477	48,073	23	53	49,776	20,848	2,916	4,414	726	18,370	25,260	67	203	144	728
50	... ...		All other cases not cognizable by the Police, coming before the Magisterial Authorities.	645	3,147	66,707	74,048	41	96	64,851	41,802	558	566	2,260	24,536	30,023	34	422	78	689

13. It will be seen that in cases of murder there are 237 cases, and committals 438, or 142 per cent.

	Cases.	*Convictions or Committals.*
Culpable Homicide	226	227 or 120
Dacoities	424	941 „ 221
Robberies	752	151 „ 20
Thefts	16,898	7,093 „ 42
Receiving stolen Property	984	1,165 „ 119

14. The result is certainly encouraging, and is far better than has hitherto been obtained. The percentage of acquittals to arrests, also proves, that the people are not unnecessarily harassed.

Receivers of stolen goods.

The number of men convicted as receivers of stolen property, shows that the Police are obtaining a better knowledge of the criminal classes, and that greater attention is being paid to the putting down of this very serious crime; it is more particularly in their favor, as it is in tracing out this crime, that they are more peculiarly exposed to temptation. The receivers of stolen goods being always ready to pay well for immunity.

Comparison with 1863.

15. In 1863, there were 348 murders reported, 1,149 Dacoities and Robberies with 18,028 Thefts. With the exception of the great decrease in the number of murders, the returns are pretty much the same as during 1864, while the arrests made, and convictions procured, in the latter year, are far superior. I challenge comparison with any former Return; although some Districts are still far below the mark, and their returns considerably bring down the general total. If the Districts in Dacca and Chittagong could show equally well, with those in Patna, Burdwan and Chota Nagpore, the general results would be far more favorable. It should however be at the same time remarked, that the new Police have been at work, far longer in the latter than in the former Divisions.

Cognizable and Non-Cognizable cases.

16. The cases non-cognizable by the Police amounted to 66,707, in these 74,048 were arrested, and 42,366 convicted. If the cognizable and non-cognizable cases are taken together, it will be seen that in 1,12,984 arrests, 66,164 convictions were obtained, or within a fraction of 60 per cent. The most noticeable fact in connection with the Police during the past year, was the assistance they afforded at Patna, Moorshedabad, Dacca and elsewhere, in unravelling the Wahabee conspiracy and bringing Ahmed Oollah to justice. The Punjab Government, in the former case, fully appreciated the services rendered, and begged that they might present certain Inspectors with money rewards, as an acknowledgment of such services.

17. Ishree Pershad, the Court Inspector of Patna, without whose local knowledge and experience the Punjab officials declared they would have been at fault, has been promoted to an Assistant Superintendentship.

Dacoities.

18. As regards the Crime of Dacoity, the following list will show that it has not increased since the abolition of the Special Department.

	Average of 5 years.	1863.	1864.
Patna	4¾	2	3
Behar	6	4	4
Shahabad	17	0	1
Sarun	3½	3	4
Chumparun	3	1	2
Tirhoot	3	6	6
Bhaugulpore	17	3	9
Purneah	13	23	14
Monghyr	14	2	6
	81¼	45	49

	1862.	1864.
24-Pergunnahs	18	8
Howrah	3	1
Hooghly	12	13
Burdwan	4	4
Midnapore	48	40
Bancoorah	1	5
Beerbhoom	16	7
Nuddea	12	11
Jessore	16	25
Pubnah	2	4
Furreedpore	3	3
Backergunge	4	15
Dacca	1	19
Mymensingh	15	12
Moorshedabad	24	16
Rajshahye	8	13
Maldah	11	4
	198	200

19. The Returns of the last 17 Districts, are taken from the report of Mr. Reily, the late Dacoity Commissioner. It will be observed that there is an increase in,

Bhaugulpore.	Monghyr.
Bancoorah.	Jessore.
Dacca.	Rajshahye,

and a decrease in, Purneah.

24-Pergunnahs.	Mymensingh.
Midnapore.	Moorshedabad.
Beerbhoom.	Maldah.

20. It is worthy of notice that in the whole of Bengal, there were during 1864, only 424 cases of Dacoity reported, while in the 26 Districts of Lower Bengal, as reported by the Dacoity Commissioner, there were, in 1862, 318.

21. Many of the cases, indeed, it may be said, by far the greater portion of those reported in 1864, are not really cases of Dacoity, but cases of robbery and house breaking, committed by upwards of 5 men. The whole of the property plundered in Dacoities, during 1864, amounted to Rupees 1,48,146.

22. There are now but few bands of organized Dacoits, and there is nothing as regards them with which the ordinary Police should not be able to deal, as they become more acquainted with their duties. There were only 8 cases of Dacoity with murder, and 36 with attempts to cause death, or grievous hurt. The rest were of a petty character.

Detective Department.

23. Mr. Reily, the late Special Dacoity Commissioner was placed in charge of the Detective Department with a small staff under him, and his services from his knowledge and experience of the native character were frequently of great use. His attention has been specially directed to the tracing of Organized Crimes such as drugging &c., a scheme is now under consideration for placing this Department on a more efficient footing.

River Police.

24. The River Police instead of being kept up as a separate charge, has been placed under the District Superintendents of 24-pergunnahs and Jessore. Two bodies of Police under different heads in the same District frequently lead to confusion.

Salt Preventive Police.

25. The Salt Preventive Police has been entirely taken over by the new Police, and a saving to Government under this head effected to the extent of Rupees 1,69,536.

Municipal Police.

26. Municipal Police have been introduced in various towns of Bengal both under Act XX. of 1856, and under the Act passed by this Government. The Government of India in August last, notified their expectation that Towns should pay for the greater portion, if not the whole of the expense of the Police employed in such tows. Such expectation has however not yet been realized. The case of each large town such as Patna, Moorshedabad and others will be separately reported upon both by the Commissioner and the Inspector-General, and the orders of Government requested.

Railway Police.

27. The employment of the new Police in connection with the Railway Stations and Line is still under consideration. The present arrangements are most unsatisfactory. The Company employ what they call a Railway Police, acting under what law it is difficult to say. These men only have power to arrest for certain offences under Section XXXVII. of Act XVIII. of 1854, (The Railway Act)—in all other cases they must apply to the Regular Police. The consequence is, that thefts which are almost of daily occurrence are never reported at the Police Stations until days have elapsed and when there is no chance whatever of their being traced. Some instances have occurred, where the Police have been forbidden access to the platform by the Station Masters. The whole subject, as being a most important one to the general public, requires early attention and settlement.

28. An Officer has been especially appointed to enquire, and report upon the subject, but to show the difficulty of it, I may observe that when the Commissioners of Divisions were called upon for their opinions on Mr. Hobhouse's bill, they nearly all objected, but none gave the same reasons or proposed similar remedies, until this force is remodelled, the regular Police must work to a great extent in the dark.

Village Police.

29. The remarks made in last year's report are equally applicable now. Little has been done to improve them, I hope that at any rate if we cannot do much, that we shall soon make a commencement.

Police Stations.

30. Most of them are so insecure that were it not for the fact that many of the prisoners prefer to stay where they are, it would be very difficult to detain them in custody—as it is, owing to their faulty construction double the number of guards are required, than there would be any necessity for, under better arrangements.

Jails and Lockups.

Many of the lockups have nothing more than mat walls, or bamboo screens, a case occurred in which a mad man struggling to escape from the hands of the guard, slipped against the outer wall of the Lockup, and actually fell through.

While on this subject, I must express my regret that inter-departmental payments were done away with. Such payments were a very great check upon unnecessary guards. Since its abolition, we are called upon not only, to furnish guards for the protection of prisoners inside a Jail, but when they are at work outside.

Inter-departmental Payments.

31. To show the amount of work out of the ordinary course which the Police are called upon to perform, I would note the fact that in the District of Backergunge in one month, 5,427 Summons and orders were issued. The strength of the Police being 450, it amounted to more than 100 per men per annum.

Extra work.

32. In August 1864, the Government, on the representation of the Inspector-General, issued the most positive instructions that Magistrates were to relieve the Police of all postal duties, up to the present time (about a year after the order) in some Districts the Police are still called upon to perform this work. One District Superintendent writes that at an Out-post of six Constables the men were required to deliver during the year 1,071 letters—I need scarcely ask whether under such circumstances the Police should be blamed for neglecting their legitimate duties.

Postal duties.

33. I will now briefly refer to the several Divisions and Districts commencing with the 1st Circle.

The following Return shows the number of cases reported, the number arrested, the convictions, acquittals, the number released by Police, and the cases compromised, with the percentage of convictions to persons tried and the percentage of convictions to arrests.

1st Circle.

Districts.	Cases Cognizable by the Police.	Number of persons arrested.	Convicted and Committed.	Released by Police.	Compromised by Magistrate.	Acquitted.	Pending.	Percentage of convictions to men brought to trial.	Percentage of convictions to arrests.
Patna	3,344	1,471	809	107	32	502	25	61·	54·9
Behar	2,208	1,264	764	57	7	402	50	65·	60·4
Shahabad ...	1,923	1,252	671	183	40	329	48	67·	53·5
Sarun	2,245	1,440	895	137	20	474	63	65·	62·1
Chumparun ...	372	662	380	33	14	211	58	64·	57·3
Tirhoot	638	1,269	702	53	16	428	69	62·	55·5
Bhaugulpore ...	2,164	992	501	144	9	365	7	57·	49·
Purneah	1,466	1,847	857	181	47	772	56	52·	45·5
Monghyr ...	1,894	1,047	683	35	3	327	10	67·	65·2
Total, ...	16,254	11,244	6,262	930	188	3,810	386	62·	55·9

Districts.	Property stolen.		Property recovered.		Percentage.	
	1863.	1864.	1863.	1864.	1863.	1864.
Patna	69,948	55,874	16,429	12,525	23·	22·41
Behar	34,604	22,700	6,540	3,219	18·88	14·
Shahabad	30,464	49,423	7,831	13,865	26·	28·
Sarun	33,909	29,891	4,620	6,645	15·6	22·51
Chumparun	17,689	19,578	4,354	6,346	24·6	33·
Tirhoot	28,988	26,504	7,073	7,937	24·4	29·8
Bhaugulpore ...	47,393	28,234	3,143	3,301	6·6	11·
Purneah	44,542	50,622	4,472	11,570	10·	23·
Monghyr	28,291	33,202	4,107	6,927	14·5	20·13
Total, ...	3,35,828	3,16,028	58,569	72,335	17·47	23·66

34. It will be seen that out of 16,254 cases, 11,244 persons were arrested and of these 6,262, convictions were obtained. In procuring convictions the Police have considerably improved. In 1863 there were only 50 per cent of convictions to arrests, in this year there are 67.

35. The recovery of stolen property has made a remarkable advance, in 1862 the figure scarcely reached 7 while now it numbers 23, having been 17 in 1863.

PATNA.

36. During the first eight months of the year the progress made was not satisfactory. Since the arrival of the present Superintendent, there has been a manifest change for the better, as the following figures will clearly show.

	1st Half of the year.	2nd Half of the year.
Cases	1,468	1,945
Convictions	276	543
Acquittals...	321	322

37. In 19 Cases of murder and culpable homicide 31 men were committed, in three cases of Dacoity 18, in 766 cases of theft there were 229 Convictions—75 receivers of stolen goods were also punished.

38. The principal feature in the Crime Return during the past year, was the murder of a traveller in a Railway Carriage, the Police were successful in discovering the perpetrators of the murder and bringing them to justice.

39. This case affords an instance of how absolutely necessary it is, that there should be a change made in the present relations between the District Police and the Railway authorities—this subject will be discussed hereafter.

40. The Dacoities were of a petty description, and should come more properly under the head of high-way robbery.

41. Three cases of administering poisonous drugs for the purpose of robbery occurred during the end of the year. The head of the Detective Department has been specially deputed to investigate these cases and his efforts have been crowned with remarkable success.

BEHAR.

42. Considerable progress has been made in the right direction. Whereas the cases in the years 1863-64 are about the same, the number arrested is one-third more, and the convictions rise from 52· to 60·. It must further be borne in mind that out of the 2,208 cases reported, 958 were merely attempts at burglary that is the endeavour to bore a hole in a mud wall, and in which no property of any description was stolen.

43. The property stolen in 1864 was some 12,000 Rupees less than in 1863.

44. In 11 cases of murder and culpable homicide 43 men were committed and in 11 cases of Dacoity a similar number. In 279 cases of theft 113 Convictions were obtained, 104 receivers of stolen property were also convicted.

45. Although 12 cases are entered as Dacoities, because the crimes were committed by upwards of 5 men, only three really come under that category. The rest being high-way robbery of a mild description.

46. There is very considerable improvement during the last half of the year, in the first quarter there were 33 convictions to 79 acquittals, in the last 281 convictions to 122 acquittals. The increase in the number of cases, may I think, be considered a proof of the more efficient working of the Police, coupled as it is with success in the prosecution of Offenders.

47. There were 114 cases of cattle theft during the year, 47 of which were sent for trial. In 52 the cattle were recovered.

SHAHABAD.

48. The figures show a large increase of crime, but they also show a proportionate increase in the number of convictions, or rather a considerable advance in that respect. The increase is explained below.

49. In 15 cases of murder and culpable homicide, there were 30 committals—in 13 cases of Dacoity 20—and in 811 thefts 227—33 receivers of stolen property were punished.

50. Out of all the cases reported, only one really comes under the head of Dacoity *viz.*, the one reported on the 2nd September and that is a very doubtful one.

The rest are merely high-way robberies or cattle thefts.

51. I would call attention to the fact, that in former years this District was notorious for cattle raids, they were carried on on a very large scale. The robbers set the Police entirely at defiance, I am glad to think that this has effectually been checked.

52. In this Zillah there is a large increase of robberies. The reason given is, that when a case of simple assault was reported at a Police Station it was usually spiced with an accusation of taking money, so as to secure the attention of the Police.

Petty charges thus exaggerated are rejected by the Police and sent up in Form B. The Magistrate however declined to allow them to be struck out of the returns. Out of 48 cases reported at one Station, only 4 were judicially investigated, the rest were filed with the record.

53. The importance of these so called "robbery cases" may be judged of by the fact that only one figures in the narrative of "heinous offences." The Magistrate has now agreed, that when a charge is rejected as false and the report is accepted by the Judicial Officer, it shall be struck off. In the mean time however the return shows a large number of robberies which positively never occurred. The practice, in cases like the above, differs so much in different Districts, that I hope shortly to submit distinct rules on the subject, for the orders of the Lieutenant-Governor.

54. Much distress prevailed in this District during the past year, owing to the failure of the rice crops and damage to the Poppy cultivation—an increase in crime was therefore to be looked for.

SARUN.

55. The result show 61 per cent of convictions to arrests in 1864 to 52 in 1863. To cases 40 in 1864, to 36 in 1863.

56. Out of the 2,245 cases reported there were nearly 500 petty cases of house trespass, in which the whole of the property taken was valued at 496 Rupees.

In 16 cases of murder 15 persons were committed to the Sessions.

In 7 cases of culpable homicide 28 were committed and in 9 cases of Dacoity 32—208 thieves were punished in 367 cases.

In receiving stolen property there were 53 cases reported, and 57 convictions. The only case of counterfeiting coin was successfully prosecuted.

57. Great attention has been given in this District to the capture of absconded criminals. In the jurisdiction of the Chuprah Station 19 were taken in the last 6 months of 1864 and 7 in January 1865

58. Of the Dacoities reported only one was of the original Dacoity Stamp.

CHUMPARUN.

59. 372 cases of cognizable offences were reported in which 380 persons were convicted.

In 2 cases of murder and 8 of culpable homicide there were 12 committals in 5 cases of Docoity 7.

I observe that in the 149 cases of theft, 122 persons were convicted, or a percentage of 81 convictions to cases. This is satisfactory and what is better, in the 64 cases of receiving stolen property 93 were prosecuted to conviction.

60. A case of a most disgusting and cruel nature occurred in this District during the year. Two Sowars of the 17th Irregular Cavalry seized a Christain woman in the Bazar of Segowlee in broad day light, took her into a shed, ravished and otherwise ill treated her in a most brutal manner—I am glad to say that one man was prosecuted to conviction, the other was convicted by the assessors but acquitted by the Judge.

61. The Police of this District has with reference to its area been very short handed, in the revision a larger number will be allowed.

TIRHOOT.

62. Apparently crime has considerably decreased here, but it is merely owing to the fact, that the Magistrate having satisfied himself, that a great many cases were false, has directed them to be struck out.

63. In the 5 cases of murder there were 11 committals, in the 10 cases of culpable homicide 27 and in the 13 cases of Dacoity 43. In 251 cases of theft 194 men were successfully prosecuted—in 52 cases of receiving stolen property, 63 were convicted and 7,937 Rupees of property was recovered out of 26,504 stolen. The above I look upon as very satisfactory.

64. All the Dacoities reported were serious ones, but in each of them the action of the Police has been prompt and satisfactory.

65. Considerable pains have been taken in this District to make the Municipal Police as efficient as possible. They have been introduced during the past year into Mozufferpore, Durbhungah, Hajeepoor, Lallgung, and Bhowarah.

66. No less than 136 persons were committed to the sessions in cases cognizable by the Police.

BHAUGULPORE.

67. There is little real difference here in the amount of crime when compared with 1863, apparently Dacoities have much increased, but in going through them we shall probably find that the greater portion were mere robberies. The conduct of the Police, I look upon as discreditable.

68. Although there is a slight improvement over last year in the number of convictions, I cannot consider the return as satisfactory more particularly in offences against the person.

69. In 6 cases of murder only 2 men were arrested and committed. In 4 cases of culpable homicide none, in 13 cases of Dacoity only 13—in 10 cases of robbery 2 and in 657 cases of theft only 174.

70. There were 4 cases of administering stupifying drugs, 3 of which were successfully dealt with by the Police, and convictions obtained. This is the one bright spot in the whole return.

71. With the exception of one case, all the Dacoities are of a petty discription—as I have said before the action of the Police, in the discovery of the perpetrators was not creditable to them.

SONTHAL PERGUNNAHS.

72. An assistant superintendent was placed in charge in April last for the purpose of organizing a Police in the Sonthal Pergunnahs. This was done by August, and a report made to that effect. The duties in Deoghur were not finally taken over till December. No observations therefore are necessary with regard to their working during 1864.

PURNEAH.

73. Here there is a satisfactory decrease in nearly all the cases of crimes affecting the person and property. I observe that again this year a great number of cases are put down as robberies what should be classed as thefts. It is a very gratifying circumstance that the Dacoities which have always been so rife in this District and last year reached 23, have now been reduced to 14 and out of this number we shall find that many of them are merely high-way robberies.

74. The Return shows that in 19 cases of murder and culpable homicide there were only 9 committals and in 18 cases of Dacoity 48—in 419 cases of theft 214 men were punished—32 receivers of stolen property were also convicted.

75. The only thing worthy of note in the murder cases is the fact that in one, the Magistrate committed the Inspector (who was supposed to be the best in the District) on a charge of suborning evidence, but he was acquitted by the Sessions Judge.

The fact of his committal quite ruined the man as a Police Officer. He was afraid afterwards to take up any serious case.

76. As was remarked in last years report. This District is famous for the number of persons arrested in proportion to cases.

A comparision with the Returns of other Districts shows as follows.

	Cases.	*Persons Arrested.*
Bhaugulpore	2,164	992.
Behar	2,208	1,264.
Shahabad	1,923	1,252.
Purneah	1,466	1,847.

77. This great difference is not accounted for in any way. The habit is equally apparent in non-cognizable cases.

78. In arrests ordered direct by the Magistrate no less than 1,511 men were acquitted, a number quite unequalled in any other District and for which the Police are not responsible.

MONGHYR.

79. In 9 cases of murder there were 7 convictions, in 14 cases of Dacoity 21, in 5 cases of culpable homicide 8, in 6 of robbery 8. In 36 stolen property 45, and in 274 cases of theft 172 convictions.

80. With the exception of the increase in Dacoities this return is satisfactory, none of these were of a serious nature, as regards amount of property carried off—most of them in fact were open air Dacoities or high-way robberies. The Police cannot claim more than a very moderate degree of success in dealing with these serious cases, but the nature of the country in this District is such, that in many cases, it would be impossible for any Police however active and efficient to trace the offenders.

81. There were four cases of administering poisonous drugs for the purpose of robbery, and another case in which two bodies were found in a state, which leaves little doubt of a similar crime having been committed—a Special Officer of the Detective Department has been deputed to investigate this crime and has met with great success. His proceedings however belong to the present year.

82. None of the Dacoities were of serious importance.

DARJEELING.

83. Charge was taken on the 1st of April, much difficulty was experienced and is still in obtaining the services of respectable men. Food is so dear in the Hills that men cannot live respectably on the pay given.

84. There is but little crime of a serious nature in this District. In 189 cases 285 were arrested and 192 convicted. A very good beginning.

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85. The whole of the Districts in the Patna Division are making good and steady progress. I wish that I could make the same remark with reference to all those in Bhaugulpore.

86. The late Commissioner of Patna who always gave every assistance and encouragement, before leaving for England, addressed me officially with regard to Tirhoot and Patna, expressing a high opinion of the great zeal and activity displayed by their respective Superintendents.

87. On the whole, I am satisfied with the progress made in patna, Behar, Shahabad, Sarun, Chumparun, Tirhoot and Monghyr; neither Bhaugulpore or Purneah come up to the proper standard.

2nd CIRCLE.

88. Comprises the Districts in Assam. It has hitherto been a distinct charge and was only placed under the Inspector-General at the commencement of the [illegible] separate report will be submitted hereafter.

3rd CIRCLE.

89. The following table exhibits the work of the Police in cognizable cases in the several Districts of the circle, together with a Comparative Statement of the amount of property stolen and recovered during the years 1862 and 1864.

Districts.	Cases reported by the Police.	Number of Persons charged.	Convicted and Committed.	Released on Bail by Police.	Released on Bail by Magistrate.	Acquitted.	Pending.	Percentage of convictions to persons brought to trial.	Percentage of convictions to persons committed.
Nuddea	553	1,375	677	84	56	554	43	54·9	49·2
Jessore	703	1,732	589	441	43	640	71	47·9	34·06
24-Pergunnahs.	1,421	1,533	697	62	19	662	86	51·2	45·4
Rajshahye ...	1,613	867	412	67	13	385	37	51·6	47·5
Moorshedabad .	1,693	1,409	669	215	26	465	63	58·9	47·04
Pubnah	1,680	1,549	924	125	18	506	52	64·6	59·6
Maldah	199	380	179	65	3	147	1	54·6	47·1
Bograh	1,249	794	413	71	4	257	38	61·6	56·3
Dinagepore ...	1,407	782	259	179	8	293	9	46·9	33·4
Rungpore ...	1,390	1,264	505	82	55	582	26	46·4	39·9
Total,	11,908	11,685	5,324	1,391	245	4,491	424	54·2	45·5

Districts.	Property stolen.		Property recovered.		Percentage.	
	1862.	1864.	1862.	1864.	1862.	1864.
Nuddea	36,662	28,011	3,505	5,013	9·5	17·8
Jessore	15,230	18,867	1,760	3,242	11·5	17·
24-Pergunnahs ...	2,02,115	16,404	5,435	5,355	2·6	23·6
Rajshahye	21,967	32,256	1,388	5,457	14·8	16·9
Moorshedabad ...	36,662	28,011	3,505	5,013	9·5	17·8
Pubnah	24,589	32,327	2,120	12,447	8·6	38·5
Maldah	9,769	17,233	1,311	1,284	13·4	7·4
Bograh	21,389	8,333	2,735	1,872	12·3	22·4
Dinagepore ...	26,255	42,103	2,517	12,831	7·6	29·5
Rungpore	43,616	26,868	2,849	4,584	6·5	17·
Total, ...	4,38,254	2,50,413	27,125	57,098	11·5·	23·8

90. Out of 9,815 persons brought to trial during the year, 2,524 or 53 per cent have been convicted—1,391 were released on bail and 424 were pending at the end of the year.

91. The cognizable and non-cognizable cases amounted in 1862 to 32,259, while in 1864 they reached 27,158, or a decrease of 5,101.

92. The recovery of property has risen from 11·3 in 1862 to 23·8 in 1864.

NUDDEA.

93. There is a large decrease of cognizable cases, this is chiefly to be observed in thefts, burglaries, offences against public justice, and offences other than those cognizable under the Penal Code—of 68 persons sent up for trial on charges of murder and culpable homicide, 46 were convicted or committed.

In Dacoities, the Police were not successful as to prosecutions, only 8 persons having been committed out of 39 arrested. Five out of 11 cases do not come under the head of Dacoity, they arose out of Zemindaree disputes and all occurred within 24 hours of each other. There was little doubt of the guilt of the parties arrested but the Zemindars exerted there interest to save them, and the cases fell to the ground—in 13 cases of culpable homicide there were 21 committals, in 271 of theft 236 were convicted and in 20 cases of receiving stolen property 27.

JESSORE.

94. Taking both the cognizable and non-cognizable cases the Returns show a decrease of 1,192.

95. In every case of murder with the exception of two, the perpetrators were committed, in 9 cases of culpable homicide 10 were committed.

Of the 25 cases of Dacoity shown as having occurred during the year 1864, 15 were satisfactorily investigated and 108 prisoners committed. In 7 the Police failed, they were chiefly river Dacoities—only two Dacoities were attended with violence, the property plundered was inconsiderable.

96. The District Superintendent appears to have exerted himself with much success in the putting down of this crime, as the following table will show.

	1861.	1862.	1863.	1864.
	These were in the days of the Dacoity Commissioner.			
Dacoities ...	25	16	23	25
Committals ...	11	5	7	108

In thefts 122 men were punished in 245 cases and 25 receivers of stolen property out of 17 cases.

97. The proportion of convictions to acquittals stands at 57·5. The number of persons released on bail by the Police is very large, and out of all proportion to other Districts; amounting to the large number of 441. This is even more apparent in non-cognizable cases, in which no less than 1,186 men arrested by the Magistrate's order, were discharged.

24-PERGUNNAHS.

98. No correct comparison can be made with reference to the number of cases in this District—as before the new Police was introduced, cases occurring in the jurisdiction of the Suburban Police were entered in the District returns.

As far as the Magistrate is concerned, in one District two with two distinct Police forces.

99. The total of acquittals to convictions is 662 to 697 or under 50 per cent. The amount of property recovered shows an increase of 15·8 per cent.

100. In 1864 the 24-Pergunnah Police alone recovered as much property as the amalgamated force, both District and Suburban, did in 1863.

101. In 6 out of 9 cases of gang robbery convictions were obtained and in 4 out of 8 cases of murder and in 756 cases of theft there were 251 convictions and in 21 receivers 17.

102. There was no important increase of Dacoity until the Cyclone of the 5th October, after that date it occurred in the Diamond Harbour Sub-Division It may be concluded that exceptional circumstances are responsible for the increase.

103. In the 8 cases of Dacoity convictions were obtained in the 5 most important ones.

RAJSHAHYE.

104. Comparatively little change is apparent in the Crime Return.

The general proportion of convictions to arrest is not especially good. This may be attributed partly to the constant changes in the supervision.

105. In 18 cases of murder 24 were arrested and only 9 committed.

In 13 cases of Dacoity arrests were made in all but two, and of 50 persons sent up for trial 35 were committed. In 541 cases of theft 202 convictions were obtained—only 2 receivers were convicted.

106. No serious injury to the person appears to have been committed in any of the Dacoity cases, which were of a simple character.

MOORSHEDABAD.

107. There is a large decrease in cognizable cases. Principally observable under the head of grievous hurt and cases other than those tried under the Penal Code.

108. Of the actual number of persons sent up for trial viz. 1,002, 689 were convicted, being [illegible]

109. Of the 8 murders one was struck off as false, in 6 the murders were brought to justice of 31 persons arrested 20 were committed.

110. In 17 Dacoities the Magistrate struck out 2, in the remaining 15 the Police failed in 3, the rest [illegible] persons were committed. In 522 thefts there were [illegible] convictions and 51 receivers were punished—although much remains to be done, it is acknowledged that these figures show a decided advance towards efficiency both in preventive and deterrent functions.

PUNNEAH.

111. In cognizable offences [illegible] there is a decrease of nearly 1,000 cases on last year and of nearly 1,200 on the five preceding years.

The Deputy Inspector-General ascribes the former large number to the Indigo disturbances and the antagonism engendered by them and points to the better feeling now prevailing as evinced by the fact that whereas in 1861, there were [redacted] cases of [redacted] recorded in 1862 there were only 184.

113. There has been an increase in murder, culpable homicide and Dacoities, but the [redacted] crime committed has been successful. In 10 cases of murder there were 21 [redacted]. Dacoity there were 18 [redacted] of theft—20 receivers were [redacted].

The [redacted] is very considerable and the percentage of [redacted] in the Patna division. In favour of the circle. There were 972 convictions to 317 acquittals [redacted] the careful way in which [redacted] cases must be [redacted].

114. The cases of Dacoity consisted of 1 Burglary—3 Mail-way robbery 1 river and 1 House Dacoity.

[redacted]

115. A marked [redacted] of the Return is [redacted] throughout this Return.

Dacoities and Robbery have [redacted] from [redacted] in 1864 while thefts have fallen from [redacted] to [redacted].

116. The [redacted] to acquittals [redacted] per cent.

117. Of the 8 cases of murder 5 were [redacted] prosecuted and committed. In the remaining three (two of which were cases of poisoning) defendants were arrested, but the cases [redacted] to defective evidence.

In 3 cases of culpable homicide 10 were committed. 122 men were punished for theft and 12 as receivers of stolen property.

118. The four Dacoities were, with one exception petty cases, in which only 5 or 6 persons were supposed to be concerned. The exceptional Dacoity alluded to is the one in which Mr. Hely of Saraitunge and Mr. Assistant Superintendent Blumhardt were said to be concerned.

So much publicity was given to the [redacted] at the time that it is unnecessary to enter into particulars.

[redacted]

119. Here there is a slight decrease [redacted] to be remarked under the heads of Dacoities and thefts.

In 39 cases of murder and culpable [redacted] were committed.

In 15 cases of Dacoity the number of [redacted] were 80 persons were arrested and [redacted] while 16 were pending trial at the end of the year. There were [redacted] convictions for theft 1,008 cases.

The above shows neither [redacted] nor [redacted].

121. [redacted] of numbers does not extend to

The total proportion of convictions to acquittals on all cases sent up by Police amounts to 51·2.

122. among the Dacoities, there was no serious case. In no instance did the value of property stolen exceed Rupees 300—one man only was wounded.

123. Bad as this return is, it is so far encouraging that the results are considerably better than under the old system.

MALDAH.

124. The proportion of offences to the population is exceedingly low. This is partly accounted for by the fact that there are large jungle tracts in this District, which are very sparely inhabited by a peaceful inoffensive race of people somewhat akin to the Coles.

125. The difference is chiefly apparent in cases of theft, trespass and offences against public tranquility.

126. In the one case of murder, there was no committal. In 4 cases of Dacoity there were 23. In 83 cases of theft 51 were punished.

127. The proportion of convictions to acquittals in all cases sent up by the Police *viz.* 66 per cent is satisfactory.

128. In all 4 cases of Dacoity convictions were obtained. One of them was simply a high-way robbery and comes under the head of Dacoity in consequence of 7 men having been concerned in it.

RUNGPORE.

129. In cognizable offences little change has taken place either in the character or the amount of the crime.

There is an increase in murders and culpable homicides and a decrease in thefts and offences against public tranquility.

130. The general percentage of convictions to acquittals reached 60·7. This is also satisfactory, but there is much room for exertion in the detection of heinous crimes, in which the proportion of offenders brought to trial and committed is far below the average.

131. In 20 cases of murders and culpable homicide 15 men were committed, in 29 Dacoities 37. In 485 cases of theft 141 were convicted and 15 receivers were punished.

132. I regret to say with reference to the Dacoities that in no instance has the District Superintendent entered into the particulars of the several cases.

133. I observe that 1,572 men are acquitted in cases only cognizable by the Magistrate—and for the arrest of whom the Police are not responsible.

SOONDERBUNS AND HOOGHLY RIVER POLICE.

134. As I have mentioned above when speaking of Jessore and the 24-Pergunnahs the river Police were incorporated with these Districts, during 1864. In the first instance the criminal working of it, was placed in the hands of a separate Superintendent and remained so, until March 1864.

135. I am afraid the system of manning the patrol boats with Constables will never answer. The pay which would amply remunerate an active boatman will not attract the intelligent Constable, who moreover would be either unadapted for, or averse to the manual labour attaching to his double Office.

136. The complete separation of the duties of the Police Office from the mere Locomotive Agency would ensure the Department good service in each case and probably be a saving to Government—even after providing a rate of pay which would compensate both Police and Crew for the discomfort and disease encountered in the Soonderbuns

137. Comparatively few Dacoities have been committed in this water District during the past year and the system of patrol, carried on steadily should check this class of crime altogether. The boats will however require Officers in charge competent to the thorough investigation of cases.

138. Taken in the aggregate, the results are satisfactory with reference to convictions—while Nuddea, Jessore, 24-Pergunnahs, Moorshedabad, Pubnah, and Bograh show a very fair amount of successful work, Rajshahye and Maldah are tolerable and Dinagepore and Rungpore very indifferent.

4th CIRCLE.

139. The annexed Return shows the result of Police work in all the Districts of the Circle and also gives a Statement of property stolen and recovered both in 1861 and 1864.

Districts.	Cases Cognizable by the Police.	Number of persons arrested.	Convicted and Committed.	Released by Police.	Compromised by Magistrate.	Acquitted.	Pending.	Percentage of convictions to men brought to trial.	Percentage of convictions to arrests.
Burdwan ...	925	1,448	939	61	0	453	12	67·	64·8
Bancoorah ...	1,044	1,256	448	169	18	612	37	42·	35·6
Beerbhoom ...	516	612	324	14	0	282	3	53·	52·9
Hooghly	1,129	1,207	552	32	21	619	14	47·	45·7
Howrah	602	686	587	1	0	94	3	86·	85.5
Midnapore ...	1,288	1,773	880	58	3	899	73	49·	43·9
Cuttack	1,710	1,307	490	132	10	568	130	46·	37·4
Balasore	665	1,015	733	2	2	253	44	74·	72·7
Pooree	806	1,808	594	68	4	657	112	47·	32·8
Gurhjats	132	120	79	11	14	7	9	91·	65·8
Total, ...	8,817	11,232	5,631	548	72	4,444	437	63·	50·01

Districts.	Property stolen.		Property recovered.		Percentage.	
	1861.	1864.	1861.	1864.	1861.	1864.
Burdwan	10,750	13,096	2,607	6,061	24·2	46·3
Bancoorah ...	20,930	16,173	14,113	2,156	46·4	13·3
Beerbhoom ...	10,214	37,493	1,921	31,163	18·8	83·1
Hooghly	16,841	14,499	7,768	5,202	46·6	35·8
Howrah	10,149	13,518	3,515	8,259	34·8	61·
Midnapore	27,271	32,995	4,034	7,541	14·8	22·8
Cuttack	9,647	8,881	732	1,068	9·5	12·
Balasore	7,230	3,633	1,196	1,017	16·6	27·9
Pooree	13,490	23,265	3,857	2,990	18·	12·5
Gurhjats	0	560	0	151	0	26·9
Total, ...	1,26,522	1,64,113	39,743	65,608	31·4	39·9

The general result is decidedly favorable, although the Districts of Bancoorah, Cuttack and Pooree fall below the mark.

140. In 8,817 cognizable cases 11,232 men were arrested by the Police, of this number 10,075 were disposed of and out of these 5,631 or 56 per cent were convicted.

141. As far then as successful prosecution in the aggregate is concerned we could scarcely expect better results.

142. The recovery of property again reaches the high figure of 40 per cent, while in 1862 it was down as low as 12·.

143. In many of the Districts of this circle the Police have had very little experience as the new system has scarcely been under weigh for more than a year. The success obtained therefore is generally very creditable to the European Officers.

BURDWAN.

144. A comparison of the result of the operations during the two years shows well for 1864.

In this year 1,470 persons were arrested in 925 cases, of whom 904 were convicted to 453 acquittals, this gives a percentage of 67·4 as compared with 46 in the year preceding. Again while in the value of the property stolen there is little difference, the amount recovered is nearly double.

145. In 11 cases of murder and culpable homicide, 20 persons have been arrested and committed, and the whole of the property stolen *viz.* 2,627 has been recovered.

In thefts again we have in 570 cases 329 convictions, and in 43 cases of receivers there are 42 convictions ; while all this is very creditable to the Police, I regret to observe that in the 6 cases of simple Dacoity and robbery the Police entirely failed—for although 14 were arrested they were all released by the Magistrate.

146. In none of the Dacoity cases was there any attempt to commit murder.

BEERBHOOM.

147. The Return shows during 1864, 53·4 per cent of convictions to the total brought to trial—at the close of the year, there were only 3 persons whose cases were not determined.

148. The large percentage of property recovered, is due to the theft of the treasure which took place on the railway; but putting this aside there is still a recovery to the extent of 33 per cent and this is far above the average. The year before only showed 18.

149. There is an increase of 85 in cognizable cases, but a decrease in cases of Dacoity and robbery; of the latter there were but 9 altogether, in which 44 persons were arrested and 23 committed.

In murders and culpable homicides 8 men were committed in 10 cases.

In 283 cases of theft 142 men were punished and of 30 receivers 27 were convicted.

150. The Dacoities do not call for any remark.

BANCOORAH.

151. As mentioned in the last Annual Report this District is far behind the others of the same Division and little or no improvement has taken place during this year. Both in the prosecution of cognizable cases and in the recovery of stolen property, there is a falling off as compared with the preceding year. There is a slight improvement perceptable in the decrease of Dacoities and high-way robberies—1864 shows only 9 of this class of crime against 21 of 1863, but here again there was a great want of success in the prosecution of the offenders; only five committals having been obtained in the 9 cases.

152. In 13 cases of murder there were 16 committals and in 556 cases of theft 229—only 10 men were convicted as receivers of stolen property The percentage of convictions to arrests gives the low figure of 41·5 and when to this is added the large number of 169 persons released on bail by the Police, a very great want judgment and discretion must be laid at their door.

153. One heavy Dacoity as far as the amount stolen is concerned, occurred. The other were all of a petty description.

HOOGHLY.

154. During the year 1863 the Police of this District were reported as very successful both in the detection and prosecution of offenders. In 1864 they fell below the average, probably owing to the constant changes of the Superintendent throughout the period, of which there have been no less than four.

155. Of the men sent up for trial 46·3 have been convicted. In 12 cases of murder 19 persons were arrested, but only 6 committed, in 485 cases of theft 189 convictions were obtained.

In Dacoity there is an increase of 3 cases, but in none were organized professional gangs engaged, and most of them would under the old system have been classed as robberies only.

156. 11 were simple cases of house-breaking, one was an attack upon a cotton boat, and in another a couple of the inmates of the house were wounded.

HOWRAH.

157. If sucessful prosecutions and recovery of property are taken together this District stands first in the circle. The remarkable success obtained is chiefly due to the efficient supervision of the European Officers and further to the fact that crime is principally confined to the Town and Suburbs of Howrah itself and therefore is much more manageable, than if scattered over a large space of country.

158. During 1864, 687 persons were sent up for trial and out of this number a very large proportion *viz.* 587 or 86 per cent were convicted—but one man only was bailed after arrest by the Police.

159. In six cases of murder and five of culpable homicide 14 persons were apprehended and 9 committed—Dacoities and robberies have almost disappeared from the Criminal Returns—one only of each kind occurred during the year to 8 in the previous year. In these 2 cases, 7 persons were apprehended and all punished. 88 per cent of the property carried off was recovered.

In 398 cases of theft 336 convictions were obtained, and in 26 cases of receiving stolen property 42 men were punished.

160. In all the cases of murder with one exception the exertion of the Police were successful. The one case of Dacoity was in the real acceptation of the term no Dacoity at all, but simply the removal by a master accompanied by four other persons of certain property belonging to his servant.

MIDNAPORE.

161. This may be said to be the first year of the working of the Police throughout the entire period, as the whole of the Stations were not taken up by the new men until the end of 1863.

162. During 1864 the large number of 1,928 persons were arrested, of whom 880 were convicted or committed or 50 per cent of those actually sent up for trial.

163. In 9 cases of murder and homicide 15 persons were committed. In 61 cases of Dacoity and robbery 151 men were committed. This is a very heavy District and has always been the hot bed of Dacoities; but under the present system, I believe that the crime has been very seriously checked, and that this satisfactory progress in putting a stop to it will be continued. During 1864, 119 Dacoits have been seized by the Police and sentenced by the Sessions Judge. This is most satisfactory and encouraging.

164 In 512 cases of theft 317 were punished and in receiving stolen goods there were 46 cases and 63 convictions

165. In one Dacoity, upwards of Rupees 10,000 was supposed to have been stolen, but the Magistrate considered the statement to have been a gross exaggeration—in another case the Plaintiff was tortured, till he showed where his money was kept and in a third the owner (a woman) was burnt with a Mussal—the rest were of a simple character.

BALASORE.

166. By January 1861 the Salt Preventive Establishment was amalgamated with the new Police, and the duties were performed without any separate body being allotted to the special charge. This remark is equally applicable to Cuttack and Pooree.

167. The Police have been in full work during one year only. The results obtained in this District are far superior to any thing under the old system. In cognizable cases 1,039 persons were arrested, two only were bailed by the Police—738 were convicted and but 255 acquitted or 75 per cent of convictions to arrests.

168. The property recovered is 28 per cent in 1864, to 16·6 in 1863.

169. In 3 cases of murder there were 11 arrests and 3 committals. In 8 cases of Dacoity 25 men were committed. In 98 cases of theft there were 81 convictions and 15 receivers of stolen goods were punished.

170. Dacoity as a professional crime no longer exists in the District. False charges, however, against innocent persons are very common.

171. The Salt Preventive duties in this District are very heavy, but they have been successfully and efficiently performed by the new Police. In spite of opposition from the smugglers, the sales have increased from 97,781 maunds in 1863 to 1,16,861 maunds in 1864.

In 413 cases of contravention of the Salt Regulation 472 persons have been apprehended of whom 356 were convicted.

172. The Dacoities were merely cases of "house-breaking," 350 Rupees was the largest amount plundered in any one of them.

CUTTACK.

173. The total number of persons arrested in cognizable cases was 1,337 of whom 458 were convicted. The number released by the Police was out of proportion large *viz.* 132.

174. There were 8 cases of murder and homicide in which 19 persons were apprehended and only 4 committed. In 5 robberies 10 individuals were sent up for trial and only three committed—Dacoities were a blank—in 713 cases of theft, there are only 211 convictions and but 13 receivers of stolen property are punishd. The number of persons remaining under trial at the end of the year was no less than 130.

175. These results are very meagre indeed, but this District has had the disadvantage of having had five District Superintendents during one year, and thus no one Officer has had time to become acquainted either with his District or the Officers under him.

GURHJATS.

176. The three Government Khas Gurhjat Mehals form a separate charge under an Assistant Superintendent, but subject to the control of the District Superintendent of Cuttack.

177. As the criminal duties were not taken up by the new Police till after the first quarter of 1864, I do not think it necessary to submit the Returns as no comparison could be made. I will merely observe that within two months of our receiving charge, the new Police was introduced and was working smoothly in all three of the Mehals.

178. In 132 cases there have been 79 convictions and of 560 Rupees stolen, 151 has been recovered.

POOREE.

179. Here the Police have apprehended and sent up for trial 1,437, offenders of whom 494 were convicted or 47·3 per cent in 1864, to 30·02 in 1863. The number of prisoners bailed was 68 and the number remaining under trial at the close of the year, reached the large figure of 65.

180. There were 7 Dacoities and 40 robberies in which 65 offenders were arrested but only 15 committed—a very unfavorable result. The Dacoities however were merely Dacoities according to the present nomenclature.

181. In one case of Dacoity or rather "house-breaking"—a woman, the only person in the house, seized one of the robbers; who thereupon stabbed her in the breast, she recovered.

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182. I am quite satisfied with Burdwan, Beerbhoom, Howrah, Midnapore and Balasore, Hooghly has fallen back, and Bancoorah remains in its normal condition of obstructiveness. Neither Cuttack or Pooree show as well as they ought.

183. I must remark however that the number of persons under trial in the two Districts of Cuttack and Pooree at the end of 1864 was more than the total number of all the other 9 Districts of the circle. I think it probable therefore that the small amount of convictions obtainable in these two Districts of Orrissa may be partly owing to the delay in disposing of the cases.

5th CIRCLE.

184. I annex the usual Statement.

Districts.	Cases Cognizable by the Police.	Number of persons arrested.	Convicted and Committed.	Released by Police.	Compromised by Magistrate.	Acquitted.	Pending.	Percentage of convictions to men brought to trial.	Percentage of convictions to arrests.
Chittagong ...	503	1,229	582	103	2	532	40	52·	47·3
Tipperah... ...	2,034	1,941	554	132	103	1,108	102	37·	28·5
Nowacolly ...	779	646	293	139	3	189	29	60·	45·3
Dacca	1,560	1,862	1,010	64	17	687	101	59·	54·2
Furreedpore ...	1,032	960	387	89	67	381	54	50·	40·3
Backergunge ...	650	2,511	1,077	261	0	1,142	78	48·	42·8
Mymensingh ...	904	1,778	664	415	19	537	130	55·	37·3
Hill Tracts ...	19	34	19	0	0	12	3	61·	55·8
Total, ...	7,481	10,961	4,586	1203	211	4,588	537	61·	42·

Districts.	Property stolen.		Property recovered.		Percentage.	
	1863.	1864.	1863.	1864.	1863.	1864.
Chittagong	29,335	8,148	10,955	3,112	37·3	38·1
Tipperah	15,465	11,756	1,187	2,797	7·6	23·7
Nowacolly	8,625	11,761	1,377	890	15·	7·5
Dacca	27,742	56,431	2,503	5,671	22·3	10·04
Furreedpore ...	12,036	34,755	591	16,189	4·3	46·5
Backergunge ...	13,712	19,458	3,473	2,549	25·3	13·1
Mymensingh ...	45,215	65,210	7,275	5,928	16·	9·9
Hill Tracts	0	1,176	0	135	0	11·4
Total, ...	1,52,130	2,08,698	27,361	37,275	17·	17·8

185. The work done in this circle shows very unequally. In the large District of Mymensingh only 904 cases are reported while in Tipperah there are 2,034. In this District the acquittals to the number tried is so large, that it damages the rest of the return—but even with this draw-back the convictions are 50 per cent on the cases disposed of.

The number released by the Police in all the Districts is large, but in Mymensingh most discreditably so. No less than 333 prisoners remained untried at the end of the year in Tipperah, Dacca, and Mymensingh.

186. The recovery of stolen property has improved although it does not come up to the amount obtained in other circles.

DACCA.

187. There is a decrease of cognizable cases. The most marked occurs under the head of "wrongful confinement." There were only 188 cases in 1864 to 388 in the previous year. Several convictions for this offence were obtained early in the year; and there is reason to suppose that in consequence there is really an actual decrease.

188. In 9 cases of murder five men were committed, and in 11 cases of Dacoity 17. There was a failure to arrest in robbery. In 673 cases of thefts 254 convictions were obtained, 9 receivers were also punished, altogether in the 1,560 cognizable cases 1,010 persons were convicted, or a percentage to arrests of 52·98.

189. The recovery of property is below the average, being only 10 per cent.

The Dacoities were as follows:—

190. Five were cases of simple house-breaking—one was an attack upon an opposition Haut—another upon a Bazar—in which there were about 200 people, none of whom attempted to resist. In the eight—three Approvers and three Constables were concerned. They were transported for life.

MYMENSINGH.

191. There has been an increase in the cognizable cases in this District; but at the same time a most remarkable decrease in non-cognizable cases, which have fallen from 9,428 in 1863 to 1,512 in 1864. For this no reason is given.

192. The total of all classes of crime shows as follows, *viz.*

Average of 5 years.	8,817.
1863	11,535.
1864	4,814.

193. The convictions to arrests were only 36 per cent; and the value of property recovered is but 9·08. This is far from satisfactory. Bad, however, as this is, it is an advance upon the average of the five previous years.

194. In 17 cases of murder, 28 men were committed, in 12 cases of Dacoity 12. In 335 cases of theft 242; only 11 receivers of stolen property were brought to justice.

195. I observe 415 people were released by the Police on bail. This is most reprehensible, and shows that the Officers little understand their duty. The only excuse is that 1864 was the first year of the new system, and consequently matters were in a transition state.

196. The only serious Dacoity occurred in October when 128 men attacked a house, burnt down five other houses, and carried of the owner, his brother-in-law and another man. The crime was supposed to have been committed by neighbouring villagers. The men accused, acknowledged they had attacked the house of the complainant, as he was known to be a Cow-stealer, and had got off when tried on previous occasions. The owner died from the beating received. The case was successfully conducted.

The others were cases of house-breaking, none on a large scale.

BACKERGUNGE.

197. This District is famous for riots. In one case 15 rioters were arrested, and 11 were committed. In a second 15 were committed. In the 18 cases of murder and culpable homicide convictions were obtained against all the parties concerned, and 70 people were committed; in 6 cases of Dacoity there were 16 committals, and in 138 cases of theft 164 convictions were obtained. In 650 cases, I find the large number of 1,177 convictions. The property recovered reaches the figure of 13·1.

198. In Dacoities, robberies and thefts a very large decrease has taken place. The season when Dacoities and robberies occur is when the rice crop is being cut, and the beetle-nut gathered, and when these operations are commenced, the crimes above-alluded to take place; but they are generally mere cases of assault, criminal force, &c.

199. A large decrease is also apparent in offences against public tranquility. The reason not improbably being the proper handling by the Police of the cases of riot attended with murder, which occurred during the year, and the convictions of the offenders.

200. Nothing particular to note in the cases of Dacoities, there were two on the river—in each of which a man was wounded, a heavy one in a shop—and two cases of simple house-breaking.

FURREEDPORE.

201. There has been great improvement in this District during the latter half of the year; much more care is taken in the preparation of Police cases. In 8 cases of murder, 18 men were committed, and in 4 of culpable homicide 13 were convicted. In 4 cases of Dacoity 12 men were committed, in 222 thefts, 102. In a total of 1,032, 387 convictions were obtained. The property recovered was as high as 46·9.

202. There were only three cases of Dacoity, in one of which 5 persons were arrested, and 2 convicted; while in another attended with murder 7 persons were arrested and all convicted.

CHITTAGONG.

203. The former Salt Chowkey Establishment has been amalgamated with the Police, and all the preventive duties are now performed by them.

204. The arrests made numbered 1,161, out of which 582 convictions have been obtained, which gives 50 per cent convictions to arrests.

205. There were three murders perpetrated, and in each case an arrest was made, and committed

In 13 cases of Dacoity 18 men were committed; in 198 cases of theft 75; 17 receivers were also punished.

206. Only one real case of Dacoity occurred, and this was attended with murder. A band of men, some 31 in number, entered the house of one

Ramdoss, bound him and his wife, and then set-fire to the house. The husband effected his release, and rushed out, but was knocked down by the Dacoits and killed.

TIPPERAH.

207. During the first portion of the year there were many difficulties to contend against—every one was new to the work, both Officers and men, add to which many men were transferred from the old Military Police Battalion, who knew nothing of Bengalee. It was not till the 1st of May, that all the Stations were taken over by the new Police. During the year 2,000 arrests were made, of whom only 552 were convicted. This is far from creditable. It must be borne however in mind that this low average is the result of cognizable cases, over many of which the Police have no control. In cases investigated by the Police of their own accord, the percentage of convictions is 45·72.

208. I observe that in the non-cognizable cases there are nearly double the number of acquittals to convictions—wrongful confinement appears to be one of the chief crimes of this District, no less than 355 cases having been reported and in which 487 persons were arrested I see that the large number of 132 were bailed by Police and 103 released by the Magistrate under compromise.

209. In 15 cases of murder 17 were committed and in 7 cases of Dacoity 12. 937 cases of theft were reported in which 492 arrests were made, but only 192 convictions obtained.

210. There was only one serious Dacoity—in which 1,500 Rupees was plundered. The rest were of a very petty description.

CHITTAGONG HILL TRACTS.

211. The men employed here may more properly be said to be a Military body, its principal duty being to guard against external agressions on the part of the independent Hill tribes lying beyond our South-Eastern Frontier—Among the dependent Hill tribes residing within our border and paying tribute to Government heinous crimes are of rare occurrence, and it has not been deemed expedient to permit the Police to interfere in all cognizable cases in the same manner as in a Regulation District.

212. During the year 1864, only two Raids have occurred. These outrages took place in a tract known as the Pooang Rajah's country—in which there were no Police posts and for the protection of which the Rajah is in the receipt of a salary from Government. These outrages are said to have been committed by the Shendoo Tribes.

213. The kookey's against whom, the above posts were intended specially to guard, have remained quiet. I think therefore it may be said so far as the tract guarded by us is concerned that the arrangements have been entirely effective.

214. It has since been recommended that Police posts should be stationed in the Pooang Rajah's country

215. The force employed in the Chittagong Hill Tracts must always possess more of a Military organization than is requisite in ordinary regulation

Districts, and with this view as also on account of the health of the men, I would urge the necessity of erecting at several of the more advanced posts in which it may be considered necessary to retain men throughout the whole year, small houses which could be easily defended by a third of the force requisite in the cold weather; and at "Copalong" I consider an arrangement of this kind to be specially required.

NOWACOLLY.

216. I regret to observe that in this District, not only has less progress been made toward the organization of the Police than in any District of the Circle; but that the advance made has been smaller than might reasonably have been expected.

217. In 14 cases of murder 16 were committed, in 5 Dacoities although 29 men were arrested there was not one committed, in 185 cases of theft there were 62 convictions and 13 receivers were punished, while no less than 139 were released on bail by the Police.

218. Three of the Dacoity cases were pending from 1863, so that actually only two occurred during 1864.

In these, the Police failed in one case, and in the other the enquiry could not be completed, owing to every one connected with it, being summoned to give evidence as to a charge of ill treatment of the plaintiff brought against the Police. The Police were condemned by the Magistrate, but acquitted by the Judge.

219. The Divisions as remarked above cannot compare with Patna and Burdwan. In Chittagong, Tipperah, Dacca, Furreedpore and Backergunge there is a fair amount of work done, and a gradual improvement is apparent. Mymensingh makes but little advance and Nowacolly retrogrades.

220. Various reasons are given by the Deputy Inspector-General for the failure of the Police in this District, I fear, however, that the most powerful one was the bad relation existing between the Magistrate and the District Superintendent. This subject has however been so often before the Government that it is needless to remark more at length upon it here, as the parties concerned have been separated there seems some hope for the future.

6th CIRCLE.

221. The Return of all crimes reported with the convictions, acquittals, &c., shews as under.

Districts.	Cases Cognizable by the Police.	Number of persons arrested.	Convicted and Committed.	Released by Police.	Compromised by Magistrate.	Acquitted.	Pending.	Percentage of convictions to men brought to trial.	Percentage of convictions to arrests.
Lohardaggah ...	333	757	510	83	9	148	32	77·	67·3
Hazareebaugh .	809	913	392	99	0	414	19	48·	42.9
Maunbhoom ...	869	1,036	578	119	21	327	24	63·	55·7
Singhbhoom ...	231	524	332	85	0	88	23	78·	62·9
Total, ...	2,242	3,230	1,812	386	30	977	98	64·	56·

Districts.	Property stolen.		Property recovered.		Percentage.	
	1863.	1864.	1863.	1864.	1863.	1864.
Lohardaggah ...	9,180	18,264	4,180	8,660	42·9	47·4
Hazareebaugh ...	13,246	21,241	1,658	1,313	12·5	6·1
Maunbhoom ...	3,631	5,672	1,877	3,321	51·6	58·5
Singhbhoom ...	1,734	2,330	563	801	32·4	34·3
Total, ...	27,791	47,507	8,278	14,095	29·7	29·6

222. I look upon the advance made in this Division on the whole as very satisfactory; had Hazareebaugh been able to show as good a result as Maunbhoom, there could have been nothing to find fault with, but while the cases are about equal in number, the convictions in the former are 392, while in the latter they amount to 578.

223. The amount of property recovered in 1862 was 19 per cent, here it stands at 29·6.

HAZAREEBAUGH.

224. There is an increase in almost all descriptions of crime, with the exception of murders. The amount of property stolen exceeds that of 1863 by about one-third, while a much smaller amount was recovered than during last year. The proportion of convictions to acquittals is by no means good. There were no less than 44 cases of Dacoity, being an increase of 11 cases—while however in 1863, there were only 16 convictions for this crime, in 1864, there were 31, in 7 cases of murder there were 3 convictions, in 290 cases of theft 114, and in 28 cases of receiving stolen property there were 23 convictions

225. The South-Eastern portion of the District which had the worst reputation for Dacoity is now coparatively quiet, since the Establishment of Police

out-posts to look after notoriously bad villages. The country towards Kurruckdeeah is now said to be the most infested. It is thickly wooded and hilly—and the crime takes the form more of out-door robbery than an attack on dwelling houses.

226. Nearly all the Dacoities would formerly have been classed as high-way robberies. In only one case was a house attacked. In one instance the property stolen exceeded 600 Rupees, in one 300 Rupees, in three 150 Rupees, the remainder were under 100 Rupees. One of the parties attacked was killed by an arrow.

LOHARDUGGAH.

227. The results here contrast most favorably with those of Hazareebaugh. There is a very great diminution in heinous crimes and an extraordinary degree of success in the prosecution of the accused. Out of 27 cases of heinous offences; the accused, or a portion of them have been either convicted or committed, in no less than 23 cases—while in two others (homicide), the killing was considered to have been justifiable. In 5 cases of Dacoity (a decrease of 14 on the preceding year), 39 persons were arrested and 32 committed. In one case a Sub-Inspector was particularly commended by the Magistrate

228. A case of mal-treatment of a woman on suspicion of witch-craft by which her death was caused, was made the subject of a proclamation by the Magistrate, forbidding Zemindars to assemble for the purpose of discovering witch-craft. In two cases of coining 16 persons were committed.

229. The convictions to acquittals give a figure of 75 per cent. The recovery of property too has risen from 18·2 in 1863 to 47·2 in 1864.

230. Two of the Dacoities, were attacks on the high road—in one a house was plundered by 13 men and some of the inmates wounded, and in another a shop was attacked.

MAUNBHOOM.

231. The Police apprehended 1,065 persons and obtained conviction, in 578 or 62·4. They were further very successful in recovering property stolen, *viz.* 58·55 per cent; 109 were released on bail, a large proportion.

232. In 14 murders and homicides 19 persons were arrested—4 committed, 5 acquitted and 10 remained under trial. In 10 cases of Dacoity 16 were convicted, in 384 thefts 169, 21 receivers were also punished.

233. There is a remarkable increase in the number of persons arrested in cognizable cases, since the introduction of the new system. It appears that cases have increased from 307 and 288 in the year 1861 and 1862 to 842, during the first year of the new Police, and 907! in the second or 1864. These figures taken together with the creditable proportion of convictions and committals obtained, and the large increase in the percentage of property recovered from 15 in 1862 to 51 in 1863, and 58 in 1864, show that a great amount of crime formerly conccaled by the old Police, the Zemindars, Ghatwals, &c. has been brought to light by the Constabulary.

234. Of the Dacoities—4 were cases of house-breaking, and 1 of high-way robbery—in none was there any thing worthy of remark.

SINGHBHOOM.

235. The Police work here which was good in 1863, is still better in 1864. There is little crime reported, in comparison with the size of the District, this is to be accounted for by the fact that a great portion of the District remains under the old system. There has however been a steady increase since the Constabulary was introduced, and a more than fair success has been obtained in the prosecution of cases and recovery of property—of 530 persons apprehended, 332 have been convicted or 79 per cent.

236. In 6 cases of murder there were 4 committals, in one robbery 5, in 91 cases of theft 124 and 22 receivers of stolen property were punished. There was no case of Dacoity during the year.

237. Before the Establishment of the new Police, the cases reported in this large Division were ridiculously small—as an instance, in the District of Lohardaggah only 55 thefts were reported during 1862, and 33 convictions were obtained, while during last year we have 154 cases and 149 convictions.

238. In 1863 the cognizable cases reached 1,446, in 1864 2,242, the latter number is still exceedingly small—when compared either with the area or the population.

Guards for Treasuries and Jails.

239. In addition to their usual duties the Police have guarded Treasuries containing in the average upwards of 1,73,44,500 Rupees, and Jails holding about 81,970 prisoners, moreover they have furnished all the Escorts for Civil purposes, the greater part of which in former days were supplied by the Military.

Bhootan Expedition.

240. It should be added that when the Bhootan expedition was organized, the Police sent forth at short notice 600 men fully armed and equipped. They were placed in charge of a Deputy Inspector-General, 3 District Superintendents, and 3 Assistant Superintendents. They accompanied the Troops in the field, took up the Civil Police work, Escorted stores, guarded the roads and for some time held one of the frontier Posts. On the report of the Political Agent, they received the special thanks of the Government and were also honored with the approbation of the General Commanding in the field, and His Excellency the Commander-in-Chief. The greater portion of these men are still on the frontier keeping a line of posts at the foot of the Hills.

Success or otherwise.

241. In estimating the success, or otherwise of the new Police it should be borne in mind that while we have obtained many more convictions and treble the quantity of stolen property has been recovered, we have done this while we have been most jealously watched by the Judicial authorities, and have been compelled to give up entirely the little irregularities of former days. Such as keeping men for an indefinite time in confinement, entirely secluding witnesses until they were wanted, ordering all bad characters to sleep at the Thannahs, the use of stocks for safe custody, &c. The above although illegal were very great helps, now the only thing

we have to complain of is the fact that many Magistrates instead of protecting the Police until they are proved to have committed themselves, commence with the assumption, that they have been guilty of exceeding their power. These powers in many instances are rather too limited for the ends of justice. One Judge observed in a case brought before him, that the subordinate Magistrate appeared to be trying the Police instead of the prisoners.

Complaints against Police Officers.

242. Formerly complaints against Police Officers were discouraged by all classes, by Zemindars' Agents, by the superior Officers of Police and by the Magistrate's Omlah, and consequently their faults were seldom heard of. But now affairs are changed. The Constable is not looked upon as the legitimate successor of the old Burkundaz, and hence is not in such a pleasant position. Admitting that he has as much craving for gain, as his predecessor, and is as ready to act corruptly, if he can do so with impunity, he lacks the means—he is more closely watched, and complaints against him encouraged on all sides. Again Magistrates when trying cases are apt to pass severe censures upon the conduct of the Police engaged. These cases are very difficult to deal with, as such censures are frequently over-ruled by the Judge, and when made by the latter Officer, the High Court often dissent from the justice of them. Some months back a Judge commented so severely upon the conduct of the Police that the Deputy Inspector-General begged the Commissioner to look over the cases—this latter Officer did not consider the Police to blame—Even the High Court itself in a late instance heavily censured the best Inspector of a District, the matter was referred to the Commissioner, who conclusively showed the erroneous grounds on which such censure was based.

Duration of cases.

243. Concerning the duration of Police cases before the Magisterial Courts, I cannot help thinking that considerable improvement is wanting—at present, there is often a great want of regularity and system;—Magistrates are engaged in the hearing of civil cases, and it is very doubtful when a Police case can come on. A very slight degree of arrangement is all that is required to ensure more promptitude in the conduct of cases, and success in their results.

Civil authorities.

244. The Civil authorities, while perhaps not always giving encouragement, have thrown few impediments in our way, where they have done so, the result has been markedly apparent, such as in Purneah and Nowacolly.

245. In the former District, the Magistrate upon being called upon to suggest reductions, officially reported that "the District Superintendent could be the most easily dispensed with."—This Zillah having been for years notorious not only for crime, but for the inefficient way in which that crime was handled. The District Superintendent again being one who was specially promoted for his intelligence and activity, and to retain whom in his former District, the Magistrate (an experienced and active Officer) made special application.

246. I observe again in his remarks upon serious crimes, that this same Magistrate writes "I have taken this case out of the hands of the Police as I

"find I can do better without them than with them." I had the curiousity to enquire the result of this investigation, and found that it had been "nil."

247. I need scarcely point out that such behaviour on the part of the head of a District does not conduce to the benefit of the public service.

General Conduct.

248. It only remains now to observe upon the general conduct of the force and in doing so, I would point to the difficulty we experience in obtaining efficient Officers. The army supply is nearly used up. The work is hard and incessant and in malarious Districts most prejudicial to health. The great body of the European Officers take much interest in the work and when encouraged by an active Magistrate, the progress is rapid. In no department does the work depend so much upon the activity and intelligence of the European head as in the Police. The change made in a District by the supercession of a listless apathetic Officer by one of energy and judgment is quite astonishing.

Deputy Inspectors-General.

249. The Deputy Inspectors-General have devoted much time and attention to their work. They have spared themselves no fatigue or exposure, and have not merely contented themselves with visiting a Sudder Station for a day or two; but at all seasons have personally inspected and minutely enquired into the state of the Mofussil Posts. I consider the services of these Officers as most valuable, without them there would be no uniformity—no confidence could be placed in the crime Statistics, in fact matters would go on very much in the "free and easy" style of former days. Every Division, nay I may say every District would have its own procedure and its own returns. It would be impossible for the Inspector-General to see every thing with his own eyes. With the above assistance when a District is falling behind, he can at once despatch an intelligent Officer to learn the cause. The Lieutenant-Governor is aware of the valuable information frequently contained in the Diaries of those Officers. I beg to bring the names of

Major Paterson.	Mr. E. B. Baker.
Capt. Graham.	„ C. G. Baker, v. c.

prominently to the notice of the Government.

District Superintendents.

250. With regard to the District Superintendents the under-mentioned Officers are worthy of special note. They have shewn great zeal and intelligence, and have proved themselves most valuable Officers, *viz.*:—

Capt. W. R. Gordon.	Lieut. G. B. Johnston.
Lieut. G. M. Bowie.	Mr. T. Weldon.
Major J. L. Nation.	„ A. C. Howard.
Capt. G. J. Reeves.	„ F. T. Platts.
Mr. W. P. Davis.	„ E. J. Shuttleworth.
„ R. W. King.	Lieut. T. H. Lewin.
Capt. J. C. C. Daunt, v. c.	Mr. F. J. Maltby.
Lieut. R. W. Skinner.	F. Adams.

251. The following have given satisfaction.

Major Reay.	Mr. J. Cockburn.
Capt. Fagan.	„ H. M. Reily.
„ D. Osborn.	„ H. B. Weathrall.
Mr. W. L. Owen.	Lieut. W. W. Hume.
Capt. F. N. Miles.	Capt. H. E. Waller.
„ T. Buttanshaw.	Mr. D. W. Dundas.
„ S. A. T. Judge.	Lieut. Birch.
Lieut. Knyvett.	Mr. Lacey.
Mr. O. S. Stack.	„ H. Bamber.
Capt. Hitchens.	„ Jones.
„ A. Tulloch.	Lieut. Davis.
Lieut. W. E. Chambers.	Mr. R. P. Irvine.

252. With reference to the other Officers there are of course some with less zeal and intelligence than others but on the whole, they are trying to learn their work, and will, with experience, I trust turn out efficient public servants.

Personal Assistant.

253. I should add that during the whole year, Lieutenant G. M. Bowie, acted as Personal Assistant; that for some months, a great portion of the Office work fell to his share, and that he devoted himself to it with great assiduity and intelligence—I know that the late Inspector-General (Mr. Carnac,) had a high opinion of his zeal and abilities.

254. I annex the following Statements, *viz.*:—

A.—Return shewing the number of cognizable offences committed in each District, number arrested and how disposed of.

B.—Return shewing the number of non-cognizable offences committed in each District, number arrested, and how disposed of.

C.—Comparative Statement of property stolen and recovered during the years 1862 and 1864.

D.—Statement shewing the strength of Police Force of the several Districts of the Lower Provinces, as it stood on the 1st of January 1865.

E.—Statement shewing the Budget Estimate of each District in the Lower Provinces, together with the actual cost from May 1864 to 30th April 1865.

I have the honor to be,

SIR,

Your most obedient Servant,

J. R. PUGHE, *Major*,

Offg. Inspector General of Police, L. P.

P. S.—Since writing the above, I have met with the last report submitted by Mr. Dampier, the late Superintendent of Police—as I have been much struck with the able orders issued by that Officer, I have thought it as well to

compare the Returns of the Districts under his control, with those of the same Districts for last year, and the following is the result.

	Cases reported	*Convictions obtained.*	*Percentage.*	*Property stolen.*	*Property recovered.*	*Percentage.*
1853	77,820	47,702	60·	6,88,393	61,514	9
1864	87,612	55,115	63·	8,58,117	2,19,724	26

BURGLARIES AND THEFTS.

	Cases reported.	*Convictions obtained.*	*Percentage.*
1853	33,080	5,257	15·
1864	28,009	8,705	31·

I cannot make further comparisons, as the convictions obtained in other classes of crime are not given—I may add that since Mr. Dampier's *time*, the Returns have been prepared without system and consequently no reliance can be placed upon them.

J. R. P.

D.

STATEMENT shewing the strength of Police Force of the several Districts of the Lower Provinces stood on the 1st of January 1865.

Districts.	Inspectors.	Sub-Inspectors.	Head Constables.	Constables.	Sowars.	Total.	Remarks
Patna	20	34	63	1,147	12	1,276	
Behar	8	17	66	583	10	684	
Shahabad	13	17	73	626	25	754	
Sarun...	9	16	29	389	6	449	
Chumparun	5	12	30	294	6	347	
Tirhoot	11	22	47	554	6	640	
Bhaugulpore	11	18	27	451	6	513	
Monghyr	11	13	25	392	4	445	
Purneah	15	17	30	548	6	616	
Southal Pergunnahs	6	8	32	256	2	304	
Darjeeling	3	8	26	251	0	228	
Rajshahye	13	19	31	475	3	541	
Pubnah	8	14	29	371	2	424	
Rungpore	15	26	43	594	2	680	
Bograh	9	14	36	271	2	332	
Dinagepore	12	19	40	379	2	452	
Maldah	9	11	43	318	2	383	
Moorshedabad	23	38	110	1,121	4	1,326	
Dacca...	11	23	45	398	2	479	
Furreedpore	8	11	29	312	2	360	
Mymensingh	13	24	69	418	0	515	
Backergunge	14	25	59	515	0	604	
Chittagong	15	22	53	555	0	645	
Ditto Hill Tracts	4	7	13	147	0	171	
Tipperah	10	17	40	354	0	421	
Nowacally	11	15	40	284	0	350	
Nuddea	12	31	49	580	5	677	
Jessore	14	30	64	575	4	687	
24-Pergunnahs	17	37	80	689	4	827	
Sunderbun and H. R. Police...	4	12	31	339	0	389	
Burdwan	12	23	56	487	6	584	
Bancoorah	10	17	50	456	1	534	
Beerbhoom	10	15	41	331	2	399	
Hooghly	12	19	66	566	3	666	
Howrah	14	15	37	354	2	422	
Midnapore	15	29	61	746	4	855	
Cuttack	12	32	92	795	2	933	
Pooree	8	14	58	433	0	513	
Balasore	7	17	51	463	0	541	
Lohardduggah	12	25	62	457	0	556	
Hazareebaugh	11	14	61	433	0	519	
Manbhoom	9	14	66	410	0	499	
Singhbhoom	7	9	1	205	0	242	
Total, ...	473	823	2,063	20,326	137	23,842	

J. R. PUGHE, *Major,*
Offg. Inspector General of Police,

E.

STATEMENT *shewing the Budget Estimate of each District in the Lower Provinces together with the actual Cost from May* 1864 *to* 30*th April* 1865.

Circle.	Districts.	Budget Estimate.			Cost.			Remarks.
	Patna	2,15,392	0	0	1,77,183	10	2	
	Behar	1,20,112	0	0	1,03,739	15	2	
	Shahabad	1,33,570	0	0	1,13,619	1	10	
	Sarun	88,496	0	0	80,886	1	9	
	Chumparun	72,338	0	0	57,946	3	7	
	Tirhoot	1,22,586	0	0	1,02,507	9	10	
	Bhaugulpore	96,842	0	0	86,586	12	9	
	Monghyr	91,303	0	0	70,898	14	5	
	Purneah	1,19,376	0	0	1,04,627	15	0	
	Southal Pergunnahs ...	41,115	0	0	46,848	0	1	
	Darjeeling	58,042	0	0	44,856	1	0	
	Rajshahye	1,19,276	0	0	84,516	1	3	
	Pubnah	81,558	0	0	70,899	2	8	
	Rungpore	1,17,170	0	0	1,09,349	11	10	
	Bograh	73,133	0	0	5,936	0	4	
	Dinagepore	90,361	0	0	74,310	6	7	
	Maldah	70,115	0	0	61,667	9	10½	
	Moorshedabad	1,97,380	0	0	1,85,954	1	6	
	Dacca	1,04,236	0	0	72,066	14	5	
	Furreedpore	70,271	0	0	56,018	14	1	
	Mymensingh	1,22,762	0	0	92,101	13	2	
	Backergunge	1,07,254	0	0	1,00,560	0	9	
	Chittagong	85,738	0	0	86,773	13	3	
	Ditto Hill Tracts ...	38,851	0	0	34,131	14	1	
	Tipperah	86,784	0	0	69,200	13	2	
	Nowacolly	77,674	0	0	66,963	1	6	
	Nuddea	1,30,600	0	0	1,15,198	7	2	
	Jessore	1,19,216	0	0	1,23,615	14	2	
	24-Pergunnahs	1,53,581	0	0	1,42,465	3	8	
	Soonderbun & H. R. Police	97,801	0	0	50,371	15	11	
	Burdwan	1,17,594	0	0	96,912	4	5	
	Bancoorah	99,656	0	0	83,314	10	6	
	Beerbhoom	74,809	0	0	63,603	11	5	
	Hooghly	1,29,518	0	0	1,11,318	9	3	
	Howrah	70,167	0	0	84,771	4	7	
	Midnapore	1,32,451	0	0	1,38,416	15	11½	
	Cuttack and Gurhjat ...	1,31,935	0	0	1,39,451	6	10	
	Pooree	66,202	0	0	74,993	13	7	
	Balasore	62,297	0	0	84,930	11	1	
	Lohardduggah	1,17,632	0	0	1,00,115	7	10	
	Hazareebaugh	1,01,748	0	0	85,214	8	5	
	Manbhoom	96,172	0	0	78,912	15	10	
	Singhbhoom	65,033	0	0	42,098	1	11	
	Total, ...	42,73,956	0	0	38,29,949	15	7	

Inspector General's Office,
The 17*th August* 1865.

J. R. PUGHE, *Major*,
Offg. Inspector General of Police, L. P.

(RESOLUTION.)

POLICE.

Fort William, the 26th October 1865.

READ a letter, No. 4808, dated 18th September last, from Officiating Inspector-General of Police, Lower Provinces, along with the Report on the working of the Police under his control for the year 1864 therewith submitted.

Read also similar Report for the preceding year.

RESOLUTION.

1. *Paragraphs* 4-8 *of the Report.*—The detailed Reports alluded to in paragraph 8 have been, in some instances, received and already the entire remodelment of the Force allotted to the Coast Circle has been sanctioned. The remaining Reports are under the consideration of the Lieutenant-Governor.

2. *Paragraphs* 9-16—with the table attached—shew the general results of the working of the Police in the Lower Provinces, exclusive of Assam. The Lieutenant-Governor is glad to observe an improvement upon former years both in the percentage of stolen property recovered and in the proportion of convictions obtained by the Police. His Honor desires some explanation of the column, which appears in this and succeeding tables, headed 'released by the Magistrate on compromise.' It is not clear how persons can be released in such a way in serious cases, *e. g.*, dacoity, robbery, theft, rape, &c.

3. The percentages of convictions upon *cases* in paragraph 13 seem, in several instances, to be incorrect. Nor indeed does the calculation of such a percentage appear to the Lieutenant-Governor of much value. The number of persons concerned forms a better basis.

4. *Paragraphs* 18-22.—It is to some extent satisfactory to observe that during the year there has been no important increase in dacoity. But it would be still more so could some diminution be pointed out. It must be remembered too with reference to the Inspector-General's remarks on the character of most of the dacoities committed, that the Penal Code was in force and the definition of the crime therefore the same as now, in the years selected for comparison, *viz.*, 1862 and 1863.

5. *Paragraphs* 23-28.—The services of the Detective Department have been separately noticed. The general questions connected with the organization of this Department, as well as of the Municipal, Railway, and Village Police will be disposed of hereafter. The absorption of the Salt Preventive and River Police in the general body has already been carried out.

6. *Paragraph* 29.—The question of Police buildings will be considered as soon as ever the Force to be allotted to the several Districts and its distribution shall have been finally settled.

7. *Paragraph* 30.—Government is aware of the insecure state of many Jails and Lock-ups: but steps are being taken, as rapidly as financial considerations will allow, to remedy the defect. The Lieutenant-Governor thinks that the orders issued upon the abolition of inter-departmental payments ought to be sufficient to prevent demands for larger Guards than are

really required. As to the particular instance cited by the Inspector-General, His Honor thinks that the Jail Authorities are justified in demanding Police Guards for the custody of prisoners at work in Jail Gardens, where alone prisoners are now, as a general rule, extramurally employed.

8. *Paragraph* 31.—The law requiring that criminal process should be served by the Police, (except in certain cases), the Inspector-General should take the duty thus devolving upon them into consideration when submitting proposals for the Force to be assigned to the several Districts.

9. *Paragraph* 32.—The Inspector-General should name the Districts in which the Government orders prohibiting the employment of the Police in the delivery of letters are, as it is alleged, disobeyed.

10. *Paragraphs* 33-238 are occupied by a brief review of the operations of the Police in each District. As these have been set forth in fuller detail in the Annual Reports of the several Divisional Commissioners, which have been amply considered by the Lieutenant-Governor, and copies of which, as well as of the orders passed upon them, have been forwarded to the Inspector-General of Police, it is not necessary here to go over the same ground again. The Lieutenant-Governor, however, awaits the Report upon the Assam Circle, the delay in the submission of which requires explanation.

11. The Lieutenant-Governor has perused the remarks contained in paragraphs 241 and 242 and is willing to allow them some weight. If, however, by his observation that the Police 'have been compelled to give up entirely the little irregularities of former days, such as keeping men for an indefinite time in confinement,' &c., the Inspector-General means that such gross illegalities were encouraged or connived at by Magistrates under the old system of Police, the Lieutenant-Governor is quite unable to concur with him.

12. *Paragraph* 243.—The Commissioners of Divisions will be called upon to report on the remarks contained in this paragraph. But it is not very clear how Magistrates, except in the Non-Regulation Provinces, can be "engaged in the hearing of Civil Cases."

13. *Paragraphs* 244-247.—The instances of want of concord between the Magisterial and Police Authorities noticed in these paragraphs have formed the subjects of separate correspondence.

14. The Lieutenant-Governor notices with pleasure the favorable testimony borne to the services of the following Deputy Inspectors-General :—

Major Paterson,
Captain Graham,
Mr. E. B. Baker,
„ C. G. Baker, v. c.,

and of the following District Superintendents :—

Captain W. R. Gordon.
Lieutenant G. M. Bowie.
Major J. L. Nation.
Captain G. J. Reeves.
Mr. W. P. Davis.
„ R. W. King.
Captain J. C. C. Daunt, v. c.
Lieutenant R. W. Skinner.
„ G. B. Johnston.

Mr. T. Weldon.
„ H. C. Howard.
„ F. T. Platts.
„ E. J. Shuttleworth.
Lieutenant T. H. Lewin.
Mr. F. J. Maltby.
„ F. Adams.

S. C. BAYLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 5956-65.

ORDERED, that a copy of this Resolution be sent to Inspector-General of Police, and a copy of the Resolution along with copy of the Inspector-General's Report, for information and guidance to the Commissioners of the following Divisions:—Burdwan, Cuttack, Nuddea, Chota Nagpore, Rajshahye, Bhaugulpore, Patna, Chittagong, and Dacca.

FORT WILLIAM,
The 26th October 1865.

S C. BAYLEY,

Offg. Secy. to the Government of Bengal.

[Exd. W. Hungerford.]